January 6, 2012

## GOP Presidential Candidates' Tax Plans Favor Richest 1 Percent

## State-by-state figures in appendix

The cost of the tax plans proposed by Republican presidential candidates would range from $\$ 6.6$ trillion to $\$ 18$ trillion over a decade. The share of tax cuts going to the richest one percent of Americans under these plans would range from over a third to almost half. The average tax cuts received by the richest one percent would be up to 270 times as large as the average tax cut received by middle-income Americans.

Three of the GOP candidates have announced tax plans in great enough detail to make possible estimates of the average tax cuts that taxpayers in different income groups would receive in 2014, when any plan enacted would be fully in effect. A fourth candidate (Rick Santorum) has provided less detail, so estimates shown here are preliminary and will be updated if and when he clarifies his tax plan. We found that in 2014:

- Former House Speaker Newt Gingrich's $\$ 18.1$ trillion tax plan would give the richest one percent of Americans an average tax cut of $\$ 391,330$, which would be over 190 times as large as the average tax cut of $\$ 1,990$ that the middle fifth of Americans would receive.
- Texas Governor Rick Perry's $\$ 10.5$ trillion tax plan would give the richest one percent of Americans an average tax cut of $\$ 272,730$, which would be over 270 times as large as the average tax cut of $\$ 1,000$ that the middle fifth of Americans would receive.
- Former Massachusetts Governor Mitt Romney's $\$ 6.6$ trillion tax plan would give the richest one percent of Americans an average tax cut of $\$ 126,450$, which would be over 100 times as large as the average tax cut of $\$ 1,220$ that the middle fifth of Americans would receive.
- Former Senator Rick Santorum's $\$ 9.4$ trillion tax plan would give the richest one percent of Americans an average tax cut of $\$ 217,500$, which would be over 100 times as large as the average tax cut of $\$ 2,160$ that the middle fifth of Americans would receive.

Impacts of GOP Presidential Candidates' Tax Plans in 2014 in the U.S.

| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Income |  |  |  |  |  |  |  |  |  |  |  |
| Gr |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 13,040 | \$ -230 | -1.7\% | \$-120 | -0.9\% | \$-160 | -1.2\% | \$-210 | -1.6\% | Insufficient inf | mation. |
| Second 20\% | 29,490 | -980 | -3.3\% | -310 | -1.1\% | -700 | -2.4\% | -1,120 | -3.8\% | Proposes r | of the |
| Middle 20\% | 49,330 | -1,990 | -4.0\% | -1,000 | -2.0\% | -1,220 | -2.5\% | -2,160 | -4.4\% | personal inc | tax and |
| Fourth 20\% | 78,920 | -3,950 | -5.0\% | -2,690 | -3.4\% | -2,250 | -2.9\% | -3,580 | -4.5\% | possibly the | ctment of |
| Next 15\% | 136,070 | -9,630 | -7.1\% | -7,180 | -5.3\% | -5,120 | -3.8\% | -6,870 | -5.0\% | national sales | $x$ or "flat |
| Next 4\% | 298,550 | -37,950 | -12.7\% | -29,170 | -9.8\% | -11,900 | -4.0\% | -19,350 | -6.5\% | tax" exemptin | investment |
| Top 1\% | 1,628,420 | -391,330 | -24.0\% | -272,730 | -16.7\% | -126,450 | -7.8\% | -217,500 | -13.4\% | income afterw |  |
| ALL | \$ 82,020 | \$ -8,240 | -10.0\% | \$ -5,750 | -7.0\% | \$ -3,350 | -4.1\% | \$ -5,350 | -6.5\% | ? | ? |

Source: Institute on Taxation and Economic Policy (ITEP) tax model, January 2012

- Congressman Ron Paul has proposed the repeal of the $16^{\text {th }}$ amendment to the U.S. Constitution, which allows Congress to enact income taxes. Rep. Paul says a national sales tax or a "flat tax" would be preferable
to the existing personal income tax, but would not support either until the $16^{\text {th }}$ amendment is repealed. His campaign website says, "Restraining federal spending by enforcing the Constitution's strict limits on the federal government's power would help result in a $0 \%$ income tax rate for Americans." While this position is unclear, it would seem to limit the federal government to the size it was in 1913, when the $16^{\text {th }}$ amendment was adopted and made possible the taxes that fund our current defense apparatus, Social Security, Medicare, Medicaid and many other public services.

The table on page one shows that tax cuts, whether measured in dollar terms or as a percentage of income, would be largest for the rich under any of the four plans for which estimates are possible. The graph below shows that under any of these plans, the richest one percent of U.S. taxpayers would receive the largest share of the tax cuts.


Source: Institute on Taxation and Economic Policy (ITEP) tax model, January 2012
Even the meager tax cuts that would go to low-income and middle-income taxpayers under these plans would almost surely be offset by the huge cuts in public services that would become necessary as a result.

GOP lawmakers in Washington are already calling for ending Medicare as guaranteed health insurance for seniors and reducing Social Security benefits, and these tax plans would make necessary even more draconian reductions in the types of public services that middle-income Americans depend on.

Notes on the following page explain some details about the candidates' tax plans and the methodology used for this report, followed by an appendix with estimates of the impact of the candidates' tax plans in each state.

## Notes

1. The estimates shown here include the impact of the candidates' proposed changes to the estate tax, the corporate income tax, and the personal income tax as it applies to individuals, families and businesses, compared to current law in 2014. This means the tax plans are compared to what would happen if the Bush tax cuts are allowed to expire, as they will under current law after 2012.
2. Ten-year estimates of the costs of each plan are based on the 2013-2022 period.
3. Changes in personal income taxes under each plan were estimated by the Institute on Taxation and Economic Policy (ITEP) using its tax microsimulation model. This model is similar to models used by the Treasury Department and Congress's Joint Committee on Taxation. For an explanation of ITEP's tax model, visit http://www.itepnet.org/about/ITEP tax model simple.php.
4. All of these candidates' tax plans include repeal of the estate tax and reduction of the corporate income tax. The corporate tax rate would be reduced from 35 percent to 12.5 percent by Gingrich, 20 percent by Perry, 25 percent by Romney and 17.5 percent by Santorum, 15 percent by Paul. Each plan includes additional breaks for corporations and other types of businesses.
5. Both Newt Gingrich and Rick Perry propose to change the personal income tax by introducing a "flat tax" that is described as having a single rate ( 15 percent under Gingrich's plan and 20 percent under Perry's plan) that taxpayers could file under at their option. Both of these optional "flat" taxes also have a second rate of zero percent for certain investment income that is disproportionately received by the wealthy. Perry has indicated that his "flat tax" would be optional only for the first eight years before becoming mandatory, while Gingrich has not clarified whether or not his "flat tax" would remain optional indefinitely. Because of the uncertainty surrounding this and the low likelihood that Congress would force all taxpayers to file under a "flat tax," we assume that taxpayers file under the "flat tax" only when it results in the lower tax liability.
6. Gingrich would also make permanent the Bush tax cuts, so that taxpayers would choose either his flat tax or the reduced tax rates in effect now, while Perry's plan would require taxpayers to choose either his flat tax or the system that will exist under current law after the Bush tax cuts expire. Romney's tax plan would make permanent the Bush tax cuts.
7. None of these estimates include any tax changes that would result from the candidates' proposed repeal of the 2010 health care reform law. Nor do these estimates include Gingrich's proposed tax credit or deduction for health insurance purchased.
8. Estimates shown here for Rick Santorum's tax plan are preliminary because he has provided fewer details than have Gingrich, Perry and Romney. For example, Santorum's campaign website says that his plan would "cut and simplify personal income taxes by cutting the number of tax rates to just two - $10 \%$ and $28 \%$ returning to the Reagan era pro-growth top tax rate." It does not say what the how much taxable income one would need to have in order to be subject to the 28 percent rate, but it does clearly reference the tax system put in place by President Ronald Reagan, who left office after enacting a top rate of 28 percent. We assume that the taxable income floor for the 28 percent bracket under Santorum's plan would be the same that was enacted in 1986 by Ronald Reagan, adjusted for inflation. (This taxable income floor still exists, adjusted for inflation, in our tax code today although the rate for that tax bracket was reduced to 25 percent as part of the Bush tax cuts.) We will update our estimates if the Santorum campaign releases any details contrary to the assumptions that were necessary for this analysis.
9. Except as noted otherwise, these estimates are based on interpretations of the candidates' tax plans that generally match those of the Tax Policy Center, which can be found here: http://taxpolicycenter.org/taxtopics/Summary-of-Tax-Proposals-of-2012-GOP-Candidates.cfm

| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in the U.S. |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |
| Income | Average |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% income | in Dollars | as \% Income | in Dollars | as \% \% Income | in Dollars | as \% / Income | in Dollars ${ }^{\text {a }}$ as \% 1 licome |
| Lowest 20\% | \$ 13,040 | \$-230 | -1.7\% | \$-120 | -0.9\% | \$-160 | -1.2\% | \$-240 | -1.8\% | Insufficient information. |
| Second 20\% | 29,490 | -980 | -3.3\% | -310 | -1.1\% | -700 | -2.4\% | -1,200 | -4.1\% | Proposes repeal of the |
| Middle 20\% | 49,330 | -1,990 | -4.0\% | -1,000 | -2.0\% | -1,220 | -2.5\% | -2,300 | -4.7\% | personal income tax and |
| Fourth 20\% | 78,920 | -3,950 | -5.0\% | -2,690 | -3.4\% | -2,250 | -2.9\% | -3,820 | -4.8\% | possibly the enactment of a |
| Next 15\% | 136,070 | -9,630 | -7.1\% | -7,180 | -5.3\% | -5,120 | -3.8\% | -7,350 | -5.4\% | national sales tax or 'llat |
| Next 4\% | 298,550 | -37,950 | -12.7\% | -29,170 | -9.8\% | -11,900 | -4.0\% | -21,390 | -7.2\% | tax" exempting investment |
| Top 1\% | 1,628,420 | -391,330 | -24.0\% | -272,730 | -16.7\% | -126,450 | -7.8\% | -242,100 | -14.9\% | income aterwards. |
| ALL | \$82,020 | \$-8,240 | -10.0\% | \$ -5,750 | -7.0\% | \$-3,350 | -4.1\% | \$-5,850 | -7.1\% | ? ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Alabama |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan <br> Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,070 | \$-120 | -1.0\% | \$-70 | -0.6\% | \$-80 | -0.7\% | \$-70 | -0.6\% | Insufficient info |  |
| Second 20\% | 23,590 | -670 | -2.9\% | -150 | -0.6\% | -540 | -2.3\% | -710 | -3.0\% | Proposes repea |  |
| Middle 20\% | 40,200 | -1,490 | -3.7\% | -560 | -1.4\% | -1,000 | -2.5\% | -1,670 | -4.1\% | personal incom | and |
| Fourth 20\% | 68,670 | -2,950 | -4.3\% | -1,800 | -2.6\% | -1,700 | -2.5\% | -2,970 | -4.3\% | possibly the en | ent of a |
| Next 15\% | 116,640 | -6,680 | -5.7\% | -4,810 | -4.1\% | -3,800 | -3.3\% | -5,670 | -4.9\% | national sales ta | "flat |
| Next 4\% | 238,090 | -25,640 | -10.8\% | -18,700 | -7.9\% | -9,400 | -3.9\% | -12,660 | -5.3\% | tax" exempting | tment |
| Top 1\% | 1,136,290 | -250,480 | -22.0\% | -174,170 | -15.3\% | -84,370 | -7.4\% | -143,000 | -12.6\% | income afterwa |  |
| ALL | \$66,520 | \$-5,560 | -8.4\% | \$ -3,710 | -5.6\% | \$ -2,440 | -3.7\% | \$-3,870 | -5.8\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Alaska |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 18,020 | \$-500 | -2.8\% | \$-210 | -1.2\% | \$ -340 | -1.9\% | \$-510 | -2.8\% | Insufficient info |  |
| Second 20\% | 35,790 | -1,230 | -3.4\% | -420 | -1.2\% | -860 | -2.4\% | -1,620 | -4.5\% | Proposes repea |  |
| Middle 20\% | 62,510 | -2,980 | -4.8\% | -1,200 | -1.9\% | -1,660 | -2.7\% | -3,020 | -4.8\% | personal incom | and |
| Fourth 20\% | 103,760 | -6,250 | -6.0\% | -3,540 | -3.4\% | -3,220 | -3.1\% | -5,120 | -4.9\% | possibly the en | ent of a |
| Next 15\% | 170,410 | -12,670 | -7.4\% | -8,020 | -4.7\% | -5,640 | -3.3\% | -7,910 | -4.6\% | national sales t | "flat |
| Next 4\% | 298,680 | -29,900 | -10.0\% | -20,610 | -6.9\% | -10,250 | -3.4\% | -15,370 | -5.1\% | tax" exempting | stment |
| Top 1\% | 1,279,680 | -276,720 | -21.6\% | -192,210 | -15.0\% | -86,020 | -6.7\% | -162,160 | -12.7\% | income afterwa |  |
| ALL | \$ 93,120 | \$ -8,040 | -8.6\% | \$-5,020 | -5.4\% | \$ -3,330 | -3.6\% | \$-5,480 | -5.9\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Arizona |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |
| Income | Average |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars ${ }^{\text {a }}$ as \% Income |
| Lowest 20\% | \$ 13,770 | \$-220 | -1.6\% | \$-120 | -0.9\% | \$ -160 | -1.2\% | \$-210 | -1.5\% | sufficient information. |
| Second 20\% | 29,430 | -990 | -3.4\% | -280 | -0.9\% | -720 | -2.4\% | -1,120 | -3.8\% | Proposes repeal of the |
| Middle 20\% | 44,580 | -1,500 | -3.4\% | -600 | -1.3\% | -1,050 | -2.4\% | -1,590 | -3.6\% | personal income tax and |
| Fourth 20\% | 69,700 | -3,100 | -4.4\% | -2,140 | -3.1\% | -1,740 | -2.5\% | -2,800 | -4.0\% | possibly the enactment of a |
| Next 15\% | 116,730 | -7,300 | -6.2\% | -5,050 | -4.3\% | -4,100 | -3.5\% | -5,900 | -5.1\% | national sales tax or 'liat |
| Next 4\% | 248,790 | -27,210 | -10.9\% | -20,350 | -8.2\% | -10,020 | -4.0\% | -13,910 | -5.6\% | tax" exempting investment |
| Top 1\% | 1,263,560 | -317,380 | -25.1\% | -214,360 | -17.0\% | -106,460 | -8.4\% | -195,290 | -15.5\% | income afterwards. |
| ALL | \$ 71,060 | \$ -6,540 | -9.2\% | \$ -4,350 | -6.1\% | \$ -2,820 | -4.0\% | \$ -4,580 | -6.4\% | ? ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Arkansas |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 10,940 | \$-80 | -0.8\% | \$ -60 | -0.5\% | \$-50 | -0.5\% | \$-70 | -0.6\% | Insufficient infor |  |
| Second 20\% | 24,730 | -840 | -3.4\% | -180 | -0.7\% | -640 | -2.6\% | -890 | -3.6\% | Proposes repea |  |
| Middle 20\% | 41,260 | -1,540 | -3.7\% | -550 | -1.3\% | -1,100 | -2.7\% | -1,770 | -4.3\% | personal incom | and |
| Fourth 20\% | 66,300 | -2,650 | -4.0\% | -1,670 | -2.5\% | -1,600 | -2.4\% | -2,590 | -3.9\% | possibly the en | ent of a |
| Next 15\% | 108,460 | -6,440 | -5.9\% | -4,630 | -4.3\% | -3,840 | -3.5\% | -5,700 | -5.3\% | national sales | "flat |
| Next 4\% | 233,810 | -23,760 | -10.2\% | -17,770 | -7.6\% | -9,470 | -4.1\% | -13,310 | -5.7\% | tax" exempting | tment |
| Top 1\% | 990,780 | -227,510 | -23.0\% | -164,600 | -16.6\% | -81,830 | -8.3\% | -134,890 | -13.6\% | income afterwa |  |
| ALL | \$ 64,040 | \$ -5,220 | -8.2\% | \$ -3,550 | -5.5\% | \$ -2,460 | -3.8\% | \$ -3,810 | -6.0\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in California |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 15,480 | \$-310 | -2.0\% | \$-120 | -0.7\% | \$-230 | -1.5\% | \$ -310 | -2.0\% | Insufficient info | on. |
| Second 20\% | 32,620 | -1,000 | -3.1\% | -260 | -0.8\% | -750 | -2.3\% | -1,170 | -3.6\% | Proposes repe |  |
| Middle 20\% | 52,700 | -1,980 | -3.8\% | -940 | -1.8\% | -1,220 | -2.3\% | -2,080 | -4.0\% | personal incom | and |
| Fourth 20\% | 85,290 | -3,990 | -4.7\% | -2,610 | -3.1\% | -2,320 | -2.7\% | -3,260 | -3.8\% | possibly the en | ment of a |
| Next 15\% | 154,790 | -10,690 | -6.9\% | -8,220 | -5.3\% | -5,680 | -3.7\% | -6,300 | -4.1\% | national sales | "flat |
| Next 4\% | 354,230 | -46,420 | -13.1\% | -37,440 | -10.6\% | -13,630 | -3.8\% | -22,730 | -6.4\% | tax" exempting | stment |
| Top 1\% | 2,065,830 | -510,260 | -24.7\% | -353,590 | -17.1\% | -163,760 | -7.9\% | -284,690 | -13.8\% | income afterwa |  |
| ALL | \$ 94,460 | \$-10,010 | -10.6\% | \$ -7,040 | -7.5\% | \$ -3,940 | -4.2\% | \$ -6,100 | -6.5\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Colorado |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan <br> Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Gro | Incom | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 13,360 | \$-190 | -1.4\% | \$-80 | -0.6\% | \$ -160 | -1.2\% | \$ -160 | -1.2\% | Insufficient inf0 | ion. |
| Second 20\% | 31,590 | -910 | -2.9\% | -260 | -0.8\% | -700 | -2.2\% | -1,140 | -3.6\% | Proposes repe |  |
| Middle 20\% | 53,910 | -1,910 | -3.5\% | -1,070 | -2.0\% | -1,140 | -2.1\% | -1,980 | -3.7\% | personal incom | and |
| Fourth 20\% | 84,600 | -4,200 | -5.0\% | -2,580 | -3.0\% | -2,300 | -2.7\% | -3,690 | -4.4\% | possibly the en | ent of a |
| Next 15\% | 148,080 | -10,170 | -6.9\% | -7,410 | -5.0\% | -5,160 | -3.5\% | -6,700 | -4.5\% | national sales | "flat |
| Next 4\% | 326,550 | -40,670 | -12.5\% | -30,720 | -9.4\% | -12,540 | -3.8\% | -20,590 | -6.3\% | tax" exempting | stment |
| Top 1\% | 1,764,460 | -413,750 | -23.4\% | -281,710 | -16.0\% | -131,370 | -7.4\% | -235,850 | -13.4\% | income afterwa |  |
| ALL | \$88,660 | \$ -8,730 | -9.8\% | \$ -5,950 | -6.7\% | \$ -3,450 | -3.9\% | \$ -5,610 | -6.3\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Connecticut |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 15,020 | \$-180 | -1.2\% | \$-80 | -0.5\% | \$ -140 | -0.9\% | \$-180 | -1.2\% | Insufficient infor |  |
| Second 20\% | 37,320 | -950 | -2.5\% | -320 | -0.9\% | -720 | -1.9\% | -1,200 | -3.2\% | Proposes repea |  |
| Middle 20\% | 62,240 | -2,250 | -3.6\% | -1,390 | -2.2\% | -1,330 | -2.1\% | -1,910 | -3.1\% | personal incom | and |
| Fourth 20\% | 102,310 | -4,780 | -4.7\% | -3,910 | -3.8\% | -3,050 | -3.0\% | -3,780 | -3.7\% | possibly the en | ent of a |
| Next 15\% | 181,450 | -14,720 | -8.1\% | -12,010 | -6.6\% | -7,020 | -3.9\% | -7,440 | -4.1\% | national sales | "flat |
| Next 4\% | 457,600 | -68,340 | -14.9\% | -53,750 | -11.7\% | -18,610 | -4.1\% | -34,650 | -7.6\% | tax" exempting | tment |
| Top 1\% | 2,785,410 | -741,200 | -26.6\% | -522,490 | -18.8\% | -242,410 | -8.7\% | -416,990 | -15.0\% | income atterwa |  |
| ALL | \$ 120,020 | \$ -15,210 | -12.7\% | \$ -11,160 | -9.3\% | \$ -5,670 | -4.7\% | \$ -8,810 | -7.3\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Delaware |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,410 | \$-220 | -1.8\% | \$-110 | -0.9\% | \$-150 | -1.2\% | \$-190 | -1.6\% | Insufficient info |  |
| Second 20\% | 28,920 | -790 | -2.7\% | -200 | -0.7\% | -580 | -2.0\% | -960 | -3.3\% | Proposes repea |  |
| Middle 20\% | 50,210 | -2,090 | -4.2\% | -1,220 | -2.4\% | -1,240 | -2.5\% | -2,250 | -4.5\% | personal incom | and |
| Fourth 20\% | 80,650 | -3,600 | -4.5\% | -2,600 | -3.2\% | -1,980 | -2.5\% | -3,450 | -4.3\% | possibly the en | ent of a |
| Next 15\% | 132,820 | -8,770 | -6.6\% | -6,420 | -4.8\% | -4,760 | -3.6\% | -6,420 | -4.8\% | national sales ta | "llat |
| Next 4\% | 274,420 | -32,050 | -11.7\% | -24,690 | -9.0\% | -11,300 | -4.1\% | -16,740 | -6.1\% | tax" exempting | stment |
| Top 1\% | 1,416,890 | -354,230 | -25.0\% | -251,790 | -17.8\% | -117,840 | -8.3\% | -212,300 | -15.0\% | income afterwa |  |
| ALL | \$79,280 | \$ -7,520 | -9.5\% | \$ -5,320 | -6.7\% | \$ -3,150 | -4.0\% | \$ -5,170 | -6.5\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in District of Columbia |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan <br> Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Incom | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 14,280 | \$-210 | -1.5\% | \$-110 | -0.8\% | \$-150 | -1.1\% | \$-170 | -1.2\% | Insufficient inf |  |
| Second 20\% | 32,940 | -1,070 | -3.2\% | -320 | -1.0\% | -730 | -2.2\% | -1,250 | -3.8\% | Proposes repea |  |
| Middle 20\% | 59,360 | -2,390 | -4.0\% | -1,290 | -2.2\% | -1,270 | -2.1\% | -2,220 | -3.7\% | personal inco | and |
| Fourth 20\% | 93,130 | -4,750 | -5.1\% | -3,200 | -3.4\% | -2,320 | -2.5\% | -2,370 | -2.5\% | possibly the e | tof a |
| Next 15\% | 180,400 | -14,900 | -8.3\% | -10,820 | -6.0\% | -5,410 | -3.0\% | -4,290 | -2.4\% | national sales ta |  |
| Next 4\% | 528,650 | -73,150 | -13.8\% | -56,160 | -10.6\% | -19,480 | -3.7\% | -35,530 | -6.7\% | tax" exempting | tment |
| Top 1\% | 2,953,310 | -681,190 | -23.1\% | -472,750 | -16.0\% | -240,380 | -8.1\% | -403,190 | -13.7\% | income atterwa |  |
| ALL | \$ 116,980 | \$ -13,740 | -11.7\% | \$ -9,620 | -8.2\% | \$ -4,940 | -4.2\% | \$ -7,470 | -6.4\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Florida |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Average Income |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,760 | \$-220 | -1.7\% | \$-120 | -1.0\% | \$ -160 | -1.3\% | \$-210 | -1.6\% | Insufficient info | on. |
| Second 20\% | 27,350 | -840 | -3.1\% | -220 | -0.8\% | -610 | -2.2\% | -940 | -3.4\% | Proposes repe |  |
| Middle 20\% | 43,760 | -1,470 | -3.4\% | -670 | -1.5\% | -960 | -2.2\% | -1,700 | -3.9\% | personal incom | and |
| Fourth 20\% | 70,640 | -3,250 | -4.6\% | -2,090 | -3.0\% | -1,830 | -2.6\% | -3,040 | -4.3\% | possibly the en | ment of a |
| Next 15\% | 127,820 | -9,360 | -7.3\% | -6,450 | -5.0\% | -4,760 | -3.7\% | -7,140 | -5.6\% | national sales | "flat |
| Next 4\% | 305,460 | -43,240 | -14.2\% | -31,500 | -10.3\% | -14,020 | -4.6\% | -24,090 | -7.9\% | tax" exempting | stment |
| Top 1\% | 1,962,380 | -552,940 | -28.2\% | -371,090 | -18.9\% | -186,820 | -9.5\% | -338,530 | -17.3\% | income afterwa |  |
| ALL | \$ 81,110 | \$ -9,790 | -12.1\% | \$ -6,540 | -8.1\% | \$ -3,850 | -4.7\% | \$ -6,610 | -8.2\% | ? | ? |

Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Georgia

| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan <br> Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Incom | $\begin{aligned} & \text { Average } \\ & \text { Income } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 10,760 | \$-120 | -1.1\% | \$-80 | -0.7\% | \$-70 | -0.7\% | \$-100 | -0.9\% | Insufficient infor |  |
| Second 20\% | 23,240 | -640 | -2.8\% | -190 | -0.8\% | -510 | -2.2\% | -670 | -2.9\% | Proposes repea |  |
| Middle 20\% | 40,740 | -1,470 | -3.6\% | -590 | -1.4\% | -960 | -2.4\% | -1,600 | -3.9\% | personal incom | an |
| Fourth 20\% | 67,620 | -2,830 | -4.2\% | -1,870 | -2.8\% | -1,630 | -2.4\% | -2,590 | -3.8\% | possibly the en | ent of a |
| Next 15\% | 117,870 | -7,120 | -6.0\% | -5,220 | -4.4\% | -3,990 | -3.4\% | -5,730 | -4.9\% | national sales ta |  |
| Next 4\% | 257,690 | -29,790 | -11.6\% | -22,510 | -8.7\% | -10,200 | -4.0\% | -14,620 | -5.7\% | tax" exempting | tment |
| Top 1\% | 1,182,050 | -278,800 | -23.6\% | -193,610 | -16.4\% | -91,320 | -7.7\% | -162,060 | -13.7\% | income afterwa |  |
| ALL | \$ 67,560 | \$ -6,050 | -9.0\% | \$ -4,150 | -6.1\% | \$ -2,550 | -3.8\% | \$ -4,070 | -6.0\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Hawaii |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan <br> Average Tax Change |  | Romney Tax Plan <br> Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 13,080 | \$-310 | -2.3\% | \$-160 | -1.2\% | \$-210 | -1.6\% | \$-300 | -2.3\% | Insufficient infor |  |
| Second 20\% | 30,910 | -930 | -3.0\% | -340 | -1.1\% | -730 | -2.4\% | -1,120 | -3.6\% | Proposes repea |  |
| Middle 20\% | 49,900 | -1,660 | -3.3\% | -830 | -1.7\% | -1,120 | -2.2\% | -1,990 | -4.0\% | personal incom | and |
| Fourth 20\% | 78,500 | -3,940 | -5.0\% | -2,570 | -3.3\% | -2,110 | -2.7\% | -3,380 | -4.3\% | possibly the en | ent of a |
| Next 15\% | 138,910 | -9,110 | -6.6\% | -6,540 | -4.7\% | -4,920 | -3.5\% | -6,560 | -4.7\% | national sales ta | "flat |
| Next 4\% | 280,440 | -32,490 | -11.6\% | -24,750 | -8.8\% | -10,620 | -3.8\% | -16,440 | -5.9\% | tax" exempting | tment |
| Top 1\% | 1,130,550 | -286,190 | -25.3\% | -200,150 | -17.7\% | -94,910 | -8.4\% | -170,440 | -15.1\% | income afterwa |  |
| ALL | \$ 77,470 | \$ -7,000 | -9.0\% | \$ -4,820 | -6.2\% | \$ -2,990 | -3.9\% | \$ -4,830 | -6.2\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Idaho |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,280 | \$-180 | -1.5\% | \$-100 | -0.8\% | \$-120 | -1.0\% | \$-150 | -1.2\% | Insufficient info |  |
| Second 20\% | 27,200 | -800 | -3.0\% | -290 | -1.1\% | -610 | -2.2\% | -830 | -3.1\% | Proposes repea |  |
| Middle 20\% | 45,000 | -1,700 | -3.8\% | -690 | -1.5\% | -1,180 | -2.6\% | -1,820 | -4.0\% | personal incom | and |
| Fourth 20\% | 68,310 | -3,330 | -4.9\% | -2,100 | -3.1\% | -1,810 | -2.6\% | -3,210 | -4.7\% | possibly the en | ent of a |
| Next 15\% | 110,370 | -6,240 | -5.7\% | -4,650 | -4.2\% | -3,730 | -3.4\% | -5,660 | -5.1\% | national sales ta | "llat |
| Next 4\% | 234,990 | -27,080 | -11.5\% | -20,340 | -8.7\% | -10,510 | -4.5\% | -16,730 | -7.1\% | tax" exempting | stment |
| Top 1\% | 1,127,070 | -247,510 | -22.0\% | -170,360 | -15.1\% | -80,550 | -7.1\% | -147,220 | -13.1\% | income afterwa |  |
| ALL | \$67,320 | \$-5,710 | -8.5\% | \$ -3,860 | -5.7\% | \$ -2,530 | -3.8\% | \$ -4,220 | -6.3\% | ? | ? |


| Impacts o | Presic | Ca | tes' Tax | 㖪 | Illinois |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpay |  | Gingrich | ax Plan | Perry T | Plan | Romne | $x$ Plan | Santorum Ta | lan (prelim) |  | Plan |
| Inco | Average | Average $T$ | Change | Average Ta | Change | Average T | Change | Average T | Change | Averag | Change |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,330 | \$-170 | -1.4\% | \$-100 | -0.8\% | \$-130 | -1.1\% | \$-150 | -1.2\% | Insufficient in |  |
| Second 20\% | 30,830 | -950 | -3.1\% | -280 | -0.9\% | -690 | -2.2\% | -1,110 | -3.6\% | Proposes repe |  |
| Middle 20\% | 53,770 | -2,070 | -3.9\% | -1,110 | -2.1\% | -1,250 | -2.3\% | -2,160 | -4.0\% | personal inco | and |
| Fourth 20\% | 83,750 | -4,100 | -4.9\% | -2,940 | -3.5\% | -2,340 | -2.8\% | -3,610 | -4.3\% | possibly the | tof a |
| Next 15\% | 144,360 | -10,750 | -7.4\% | -7,890 | -5.5\% | -5,640 | -3.9\% | -7,270 | -5.0\% | national sales |  |
| Next 4\% | 328,580 | -43,940 | -13.4\% | -33,540 | -10.2\% | -12,880 | -3.9\% | -21,130 | -6.4\% | tax" exempting | tment |
| Top 1\% | 1,942,140 | -495,990 | -25.5\% | -339,160 | -17.5\% | -158,600 | -8.2\% | -278,380 | -14.3\% | income atterwa |  |
| ALL | \$89,630 | \$ -9,750 | -10.9\% | \$ -6,770 | -7.6\% | \$-3,810 | -4.3\% | \$ -6,120 | -6.8\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Indiana |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Average Income |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,520 | \$-190 | -1.5\% | \$-120 | -0.9\% | \$ -130 | -1.0\% | \$-180 | -1.4\% | Insufficient info | on. |
| Second 20\% | 29,230 | -1,020 | -3.5\% | -330 | -1.1\% | -710 | -2.4\% | -1,180 | -4.0\% | Proposes repe |  |
| Middle 20\% | 48,820 | -1,990 | -4.1\% | -1,000 | -2.1\% | -1,210 | -2.5\% | -2,200 | -4.5\% | personal incom | and |
| Fourth 20\% | 74,450 | -3,390 | -4.5\% | -2,340 | -3.1\% | -1,830 | -2.5\% | -3,210 | -4.3\% | possibly the en | ment of a |
| Next 15\% | 118,340 | -7,930 | -6.7\% | -5,460 | -4.6\% | -4,380 | -3.7\% | -7,140 | -6.0\% | national sales | "flat |
| Next 4\% | 227,210 | -23,670 | -10.4\% | -17,600 | -7.7\% | -9,180 | -4.0\% | -13,020 | -5.7\% | tax" exempting | stment |
| Top 1\% | 964,720 | -227,520 | -23.6\% | -162,600 | -16.9\% | -76,990 | -8.0\% | -137,450 | -14.2\% | income afterwa |  |
| ALL | \$69,040 | \$-5,710 | -8.3\% | \$ -3,890 | -5.6\% | \$ -2,560 | -3.7\% | \$ -4,310 | -6.2\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in lowa |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan <br> Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan <br> Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Inco | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 13,370 | \$ -180 | -1.4\% | \$ -110 | -0.8\% | \$-130 | -1.0\% | \$-150 | -1.1\% | Insufficient info |  |
| Second 20\% | 34,540 | -830 | -2.4\% | -260 | -0.8\% | -670 | -1.9\% | -1,020 | -3.0\% | Proposes repea |  |
| Middle 20\% | 54,690 | -2,140 | -3.9\% | -1,190 | -2.2\% | -1,320 | -2.4\% | -2,240 | -4.1\% | personal incom | and |
| Fourth 20\% | 81,320 | -4,310 | -5.3\% | -2,840 | -3.5\% | -2,450 | -3.0\% | -4,260 | -5.2\% | possibly the en | ent of a |
| Next 15\% | 125,260 | -8,200 | -6.5\% | -5,920 | -4.7\% | -4,820 | -3.8\% | -6,800 | -5.4\% | national sales ta | "flat |
| Next 4\% | 237,110 | -26,410 | -11.1\% | -20,050 | -8.5\% | -10,150 | -4.3\% | -14,380 | -6.1\% | tax" exempting | tment |
| Top 1\% | 1,017,370 | -228,050 | -22.4\% | -164,560 | -16.2\% | -75,650 | -7.4\% | -131,550 | -12.9\% | income afterwa |  |
| ALL | \$ 74,690 | \$ -6,040 | -8.1\% | \$ -4,200 | -5.6\% | \$ -2,790 | -3.7\% | \$ -4,430 | -5.9\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Kansas |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan <br> Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,520 | \$-230 | -1.8\% | \$-130 | -1.0\% | \$-150 | -1.2\% | \$-210 | -1.7\% | Insufficient infor |  |
| Second 20\% | 31,270 | -1,040 | -3.3\% | -300 | -1.0\% | -760 | -2.4\% | -1,170 | -3.8\% | Proposes repea |  |
| Middle 20\% | 51,760 | -1,950 | -3.8\% | -1,000 | -1.9\% | -1,240 | -2.4\% | -2,070 | -4.0\% | personal incom | and |
| Fourth 20\% | 82,360 | -4,170 | -5.1\% | -3,050 | -3.7\% | -2,350 | -2.9\% | -4,040 | -4.9\% | possibly the en | ent of a |
| Next 15\% | 132,450 | -9,040 | -6.8\% | -6,760 | -5.1\% | -5,160 | -3.9\% | -6,910 | -5.2\% | national sales ta | "flat |
| Next 4\% | 273,220 | -32,540 | -11.9\% | -25,250 | -9.2\% | -11,160 | -4.1\% | -16,830 | -6.2\% | tax" exempting | tment |
| Top 1\% | 1,258,930 | -286,900 | -22.8\% | -205,700 | -16.3\% | -96,840 | -7.7\% | -165,260 | -13.1\% | income afterwa |  |
| ALL | \$78,580 | \$ -7,030 | -8.9\% | \$ -4,990 | -6.4\% | \$ -3,100 | -3.9\% | \$ -4,900 | -6.2\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Kentucky |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 10,700 | \$-130 | -1.3\% | \$-90 | -0.9\% | \$-80 | -0.7\% | \$-120 | -1.1\% | Insufficient info | ion. |
| Second 20\% | 25,950 | -730 | -2.8\% | -200 | -0.8\% | -540 | -2.1\% | -780 | -3.0\% | Proposes repea |  |
| Middle 20\% | 43,260 | -1,400 | -3.2\% | -660 | -1.5\% | -940 | -2.2\% | -1,690 | -3.9\% | personal incom | and |
| Fourth 20\% | 68,840 | -3,050 | -4.4\% | -2,080 | -3.0\% | -1,750 | -2.5\% | -2,890 | -4.2\% | possibly the en | ent of a |
| Next 15\% | 112,150 | -6,480 | -5.8\% | -4,710 | -4.2\% | -3,910 | -3.5\% | -5,800 | -5.2\% | national sales ta | "flat |
| Next 4\% | 224,070 | -24,040 | -10.7\% | -18,290 | -8.2\% | -9,380 | -4.2\% | -13,100 | -5.8\% | tax" exempting | stment |
| Top 1\% | 942,560 | -213,490 | -22.6\% | -153,110 | -16.2\% | -70,970 | -7.5\% | -122,210 | -13.0\% | income afterwa |  |
| ALL | \$64,400 | \$-5,090 | -7.9\% | \$ -3,550 | -5.5\% | \$ -2,320 | -3.6\% | \$ -3,680 | -5.7\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Louisana |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Ave |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,200 | \$-120 | -1.0\% | \$ -50 | -0.4\% | \$-90 | -0.7\% | \$-100 | -0.8\% | Insufficient in |  |
| Second 20\% | 26,630 | -740 | -2.8\% | -100 | -0.4\% | -590 | -2.2\% | -810 | -3.0\% | Proposes repe |  |
| Middle 20\% | 45,470 | -1,630 | -3.6\% | -730 | -1.6\% | -1,000 | -2.2\% | -1,850 | -4.1\% | personal inco | and |
| Fourth 20\% | 73,780 | -3,600 | -4.9\% | -2,180 | -3.0\% | -2,110 | -2.9\% | -3,580 | -4.9\% | possibly the | tof a |
| Next 15\% | 133,180 | -9,520 | -7.2\% | -6,190 | -4.6\% | -4,860 | -3.6\% | -6,990 | -5.2\% | national sales |  |
| Next 4\% | 280,760 | -34,390 | -12.3\% | -25,260 | -9.0\% | -11,140 | -4.0\% | -17,230 | -6.1\% | tax" exempting | tment |
| Top 1\% | 1,377,630 | -311,010 | -22.6\% | -222,190 | -16.1\% | -99,700 | -7.2\% | -167,230 | -12.1\% | income atterwa |  |
| ALL | \$ 75,650 | \$ 7,060 | -9.3\% | \$ -4,720 | -6.2\% | \$ -2,900 | -3.8\% | \$ -4,630 | -6.1\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Maine |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Average Income |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 14,210 | \$-210 | -1.5\% | \$-110 | -0.8\% | \$ -160 | -1.1\% | \$-190 | -1.3\% | Insufficient info | on. |
| Second 20\% | 29,420 | -840 | -2.8\% | -250 | -0.9\% | -590 | -2.0\% | -960 | -3.3\% | Proposes repe |  |
| Middle 20\% | 47,730 | -1,530 | -3.2\% | -730 | -1.5\% | -990 | -2.1\% | -1,750 | -3.7\% | personal incom | and |
| Fourth 20\% | 74,080 | -3,320 | -4.5\% | -2,180 | -2.9\% | -1,970 | -2.7\% | -3,290 | -4.4\% | possibly the en | ment of a |
| Next 15\% | 119,730 | -6,980 | -5.8\% | -5,280 | -4.4\% | -4,250 | -3.5\% | -5,940 | -5.0\% | national sales | "flat |
| Next 4\% | 245,920 | -27,610 | -11.2\% | -21,670 | -8.8\% | -10,360 | -4.2\% | -15,620 | -6.4\% | tax" exempting | stment |
| Top 1\% | 935,420 | -219,210 | -23.4\% | -158,790 | -17.0\% | -74,370 | -8.0\% | -134,370 | -14.4\% | income afterwa |  |
| ALL | \$69,750 | \$-5,510 | -7.9\% | \$ -3,890 | -5.6\% | \$ -2,530 | -3.6\% | \$ -4,090 | -5.9\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Maryland |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan <br> Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 14,120 | \$-290 | -2.1\% | \$ -140 | -1.0\% | \$ -180 | -1.3\% | \$-310 | -2.2\% | Insufficient info |  |
| Second 20\% | 35,670 | -1,040 | -2.9\% | -370 | -1.0\% | -730 | -2.0\% | -1,240 | -3.5\% | Proposes repe |  |
| Middle 20\% | 59,880 | -2,040 | -3.4\% | -1,110 | -1.8\% | -1,260 | -2.1\% | -1,950 | -3.3\% | personal incom | and |
| Fourth 20\% | 96,120 | -4,350 | -4.5\% | -3,390 | -3.5\% | -2,690 | -2.8\% | -3,400 | -3.5\% | possibly the en | ent of a |
| Next 15\% | 164,890 | -11,380 | -6.9\% | -9,270 | -5.6\% | -6,260 | -3.8\% | -6,220 | -3.8\% | national sales ta | "flat |
| Next 4\% | 343,260 | -44,000 | -12.8\% | -35,440 | -10.3\% | -12,550 | -3.7\% | -20,030 | -5.8\% | tax" exempting | stment |
| Top 1\% | 1,663,330 | -396,560 | -23.8\% | -282,190 | -17.0\% | -129,060 | -7.8\% | -230,140 | -13.8\% | income afterwa |  |
| ALL | \$ 95,390 | \$ -8,980 | -9.4\% | \$ -6,620 | -6.9\% | \$ -3,700 | -3.9\% | \$ -5,450 | -5.7\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Massachusetts |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan <br> Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 13,580 | \$-210 | -1.6\% | \$-140 | -1.0\% | \$-140 | -1.0\% | \$-200 | -1.5\% | Insufficient infor |  |
| Second 20\% | 33,840 | -910 | -2.7\% | -330 | -1.0\% | -690 | -2.0\% | -1,140 | -3.4\% | Proposes repea |  |
| Middle 20\% | 58,890 | -2,110 | -3.6\% | -1,240 | -2.1\% | -1,270 | -2.2\% | -2,140 | -3.6\% | personal incom | and |
| Fourth 20\% | 94,330 | -4,880 | -5.2\% | -3,570 | -3.8\% | -2,880 | -3.1\% | -3,870 | -4.1\% | possibly the en | ent of a |
| Next 15\% | 167,590 | -12,570 | -7.5\% | -9,840 | -5.9\% | -6,270 | -3.7\% | -7,090 | -4.2\% | national sales ta | "flat |
| Next 4\% | 384,870 | -54,440 | -14.1\% | -42,910 | -11.1\% | -14,660 | -3.8\% | -26,570 | -6.9\% | tax" exempting | tment |
| Top 1\% | 2,202,280 | -562,110 | -25.5\% | -384,820 | -17.5\% | -179,360 | -8.1\% | -315,880 | -14.3\% | income afterwa |  |
| ALL | \$ 101,800 | \$ -11,260 | -11.1\% | \$ -8,060 | -7.9\% | \$ -4,300 | -4.2\% | \$ -6,750 | -6.6\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Michigan |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 11,270 | \$-140 | -1.3\% | \$-100 | -0.8\% | \$-100 | -0.9\% | \$-130 | -1.1\% | Insufficient info |  |
| Second 20\% | 27,950 | -970 | -3.5\% | -350 | -1.3\% | -680 | -2.4\% | -1,100 | -3.9\% | Proposes repea |  |
| Middle 20\% | 48,550 | -1,870 | -3.8\% | -1,010 | -2.1\% | -1,150 | -2.4\% | -2,030 | -4.2\% | personal incom | and |
| Fourth 20\% | 76,280 | -3,610 | -4.7\% | -2,630 | -3.4\% | -2,000 | -2.6\% | -3,380 | -4.4\% | possibly the en | ent of a |
| Next 15\% | 124,450 | -8,000 | -6.4\% | -6,050 | -4.9\% | -4,550 | -3.7\% | -6,420 | -5.2\% | national sales ta | "flat |
| Next 4\% | 240,960 | -26,390 | -11.0\% | -20,230 | -8.4\% | -9,510 | -3.9\% | -13,020 | -5.4\% | tax" exempting | stment |
| Top 1\% | 1,099,670 | -269,970 | -24.6\% | -190,820 | -17.4\% | -90,510 | -8.2\% | -159,420 | -14.5\% | income afterwa |  |
| ALL | \$ 71,210 | \$ -6,240 | -8.8\% | \$ -4,410 | -6.2\% | \$ -2,740 | -3.8\% | \$ -4,390 | -6.2\% | ? | ? |


| Impacts o | P | Ca | (es | 㖪 | - |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpay |  | Gingrich | Plan | Perry T | Plan | Romne | $x$ Plan | Santorum Ta | lan (prelim) | Paul Tax Plan |
| Inco | Average | Average $T$ | Change | Average Ta | Change | Average T | Change | Average T | Change | Average Tax Change |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars $\quad$ as \% Income |
| Lowest 20\% | \$ 13,790 | \$-220 | -1.6\% | \$-130 | -0.9\% | \$-160 | -1.2\% | \$-170 | -1.2\% | Insufficient information. |
| Second 20\% | 33,230 | -1,020 | -3.1\% | -370 | -1.1\% | -730 | -2.2\% | -1,200 | -3.6\% | Proposes repeal of the |
| Middle 20\% | 55,120 | -2,010 | -3.6\% | -1,120 | -2.0\% | -1,240 | -2.2\% | -1,970 | -3.6\% | personal income tax and |
| Fourth 20\% | 81,880 | -3,650 | -4.5\% | -2,640 | -3.2\% | -2,130 | -2.6\% | -3,390 | -4.1\% | possibly the enactment of a |
| Next 15\% | 132,240 | -8,700 | -6.6\% | -6,750 | -5.1\% | -5,080 | -3.8\% | -6,680 | -5.1\% | national sales tax or "liat |
| Next 4\% | 296,470 | -34,990 | -11.8\% | -28,330 | -9.6\% | -11,630 | -3.9\% | -17,690 | -6.0\% | tax" exempting investment |
| Top 1\% | 1,483,570 | -346,740 | -23.4\% | -245,250 | -16.5\% | -114,030 | -7.7\% | -202,060 | -13.6\% | income aterwards. |
| ALL | \$82,850 | \$ 7,500 | -9.0\% | \$-5,410 | -6.5\% | \$-3,200 | -3.9\% | \$-5,050 | -6.1\% | ? ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Mississippi |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 10,320 | \$-90 | -0.9\% | \$-70 | -0.6\% | \$-40 | -0.4\% | \$-90 | -0.9\% | Insufficient info | on. |
| Second 20\% | 20,720 | -540 | -2.6\% | -90 | -0.4\% | -450 | -2.2\% | -540 | -2.6\% | Proposes repe |  |
| Middle 20\% | 34,900 | -1,320 | -3.8\% | -440 | -1.2\% | -870 | -2.5\% | -1,460 | -4.2\% | personal incom | and |
| Fourth 20\% | 60,810 | -2,340 | -3.8\% | -1,230 | -2.0\% | -1,440 | -2.4\% | -2,350 | -3.9\% | possibly the en | ment of a |
| Next 15\% | 103,200 | -6,100 | -5.9\% | -4,240 | -4.1\% | -3,530 | -3.4\% | -5,780 | -5.6\% | national sales | "flat |
| Next 4\% | 203,840 | -20,130 | -9.9\% | -14,590 | -7.2\% | -8,250 | -4.0\% | -11,370 | -5.6\% | tax" exempting | stment |
| Top 1\% | 840,710 | -169,360 | -20.1\% | -118,540 | -14.1\% | -54,100 | -6.4\% | -98,790 | -11.8\% | income afterwa |  |
| ALL | \$ 56,710 | \$ -4,250 | -7.5\% | \$ -2,760 | -4.9\% | \$ -1,950 | -3.4\% | \$-3,170 | -5.6\% | ? | ? |

Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Missouri

| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan <br> Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ome | Average Income |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,110 | \$-180 | -1.5\% | \$ -100 | -0.8\% | \$ -130 | -1.1\% | \$-160 | -1.3\% | Insufficient info |  |
| Second 20\% | 27,570 | -890 | -3.2\% | -240 | -0.9\% | -660 | -2.4\% | -1,010 | -3.7\% | Proposes repea |  |
| Middle 20\% | 46,480 | -1,490 | -3.2\% | -640 | -1.4\% | -1,020 | -2.2\% | -1,720 | -3.7\% | personal incom | nd |
| Fourth 20\% | 74,430 | -3,520 | -4.7\% | -2,350 | -3.2\% | -2,060 | -2.8\% | -3,340 | -4.5\% | possibly the en | ent of a |
| Next 15\% | 121,550 | -7,750 | -6.4\% | -5,720 | -4.7\% | -4,490 | -3.7\% | -6,400 | -5.3\% | national sales t | "flat |
| Next 4\% | 252,990 | -28,890 | -11.4\% | -22,030 | -8.7\% | -10,520 | -4.2\% | -14,910 | -5.9\% | tax" exempting | tment |
| Top 1\% | 1,230,910 | -290,390 | -23.6\% | -208,000 | -16.9\% | -95,380 | -7.7\% | -163,910 | -13.3\% | income afterwa |  |
| ALL | \$ 72,000 | \$ -6,390 | -8.9\% | \$ -4,450 | -6.2\% | \$ -2,800 | -3.9\% | \$ -4,410 | -6.1\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Montana |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan <br> Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 11,390 | \$ -170 | -1.5\% | \$-120 | -1.0\% | \$-100 | -0.9\% | \$-150 | -1.3\% | Insufficient inf |  |
| Second 20\% | 27,070 | -770 | -2.8\% | -290 | -1.1\% | -580 | -2.1\% | -820 | -3.0\% | Proposes repe |  |
| Middle 20\% | 44,240 | -1,450 | -3.3\% | -680 | -1.5\% | -970 | -2.2\% | -1,610 | -3.6\% | personal incon | and |
| Fourth 20\% | 70,780 | -3,500 | -4.9\% | -2,030 | -2.9\% | -2,020 | -2.9\% | -3,160 | -4.5\% | possibly the en | ent of a |
| Next 15\% | 117,560 | -7,440 | -6.3\% | -5,360 | -4.6\% | -4,550 | -3.9\% | -6,440 | -5.5\% | national sales |  |
| Next 4\% | 251,460 | -28,920 | -11.5\% | -21,360 | -8.5\% | -10,730 | -4.3\% | -17,360 | -6.9\% | tax" exempting | tment |
| Top 1\% | 1,062,440 | -229,520 | -21.6\% | -164,370 | -15.5\% | -68,700 | -6.5\% | -139,260 | -13.1\% | income afterw |  |
| ALL | \$ 68,400 | \$-5,770 | -8.4\% | \$ -3,940 | -5.8\% | \$ -2,540 | -3.7\% | \$ -4,240 | -6.2\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Nebraska |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 13,350 | \$-170 | -1.3\% | \$-90 | -0.7\% | \$-140 | -1.0\% | \$-120 | -0.9\% | Insufficient info | ion. |
| Second 20\% | 32,320 | -910 | -2.8\% | -180 | -0.5\% | -720 | -2.2\% | -1,110 | -3.4\% | Proposes repea |  |
| Middle 20\% | 52,170 | -1,780 | -3.4\% | -880 | -1.7\% | -1,100 | -2.1\% | -1,880 | -3.6\% | personal incom | and |
| Fourth 20\% | 80,100 | -4,100 | -5.1\% | -2,910 | -3.6\% | -2,360 | -2.9\% | -4,100 | -5.1\% | possibly the en | ent of a |
| Next 15\% | 130,590 | -8,150 | -6.2\% | -6,070 | -4.7\% | -4,760 | -3.6\% | -6,750 | -5.2\% | national sales ta | "flat |
| Next 4\% | 255,400 | -31,300 | -12.3\% | -23,930 | -9.4\% | -11,870 | -4.6\% | -18,100 | -7.1\% | tax" exempting | stment |
| Top 1\% | 1,296,060 | -293,050 | -22.6\% | -205,650 | -15.9\% | -95,470 | -7.4\% | -169,310 | -13.1\% | income afterwa |  |
| ALL | \$78,320 | \$ -6,820 | -8.7\% | \$ -4,750 | -6.1\% | \$ -3,010 | -3.8\% | \$ -4,890 | -6.2\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Nevada |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Ave |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 14,650 | \$-380 | -2.6\% | \$-190 | -1.3\% | \$ -280 | -1.9\% | \$-370 | -2.5\% | Insufficient in |  |
| Second 20\% | 29,360 | -930 | -3.2\% | -310 | -1.1\% | -670 | -2.3\% | -1,080 | -3.7\% | Proposes repe |  |
| Middle 20\% | 47,230 | -1,620 | -3.4\% | -740 | -1.6\% | -1,030 | -2.2\% | -1,720 | -3.6\% | personal inco | and |
| Fourth 20\% | 72,520 | -3,360 | -4.6\% | -2,300 | -3.2\% | -1,790 | -2.5\% | -3,160 | -4.4\% | possibly the | tof a |
| Next 15\% | 116,690 | -7,510 | -6.4\% | -5,400 | -4.6\% | -3,890 | -3.3\% | -6,030 | -5.2\% | national sales |  |
| Next 4\% | 261,410 | -34,040 | -13.0\% | -23,910 | -9.1\% | -12,550 | -4.8\% | -19,860 | -7.6\% | tax" exempting | tment |
| Top 1\% | 2,017,310 | -540,520 | -26.8\% | -351,530 | -17.4\% | -183,620 | -9.1\% | -336,040 | -16.7\% | income atterwa |  |
| ALL | \$80,030 | \$ -9,100 | -11.4\% | \$-5,960 | -7.4\% | \$ -3,660 | -4.6\% | \$ -6,310 | -7.9\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in New Hampshire |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 17,070 | \$-400 | -2.3\% | \$-150 | -0.9\% | \$-290 | -1.7\% | \$ -450 | -2.6\% | Insufficient info | on. |
| Second 20\% | 39,100 | -1,020 | -2.6\% | -390 | -1.0\% | -750 | -1.9\% | -1,420 | -3.6\% | Proposes repe |  |
| Middle 20\% | 61,580 | -2,380 | -3.9\% | -1,300 | -2.1\% | -1,400 | -2.3\% | -2,390 | -3.9\% | personal incom | and |
| Fourth 20\% | 95,400 | -4,540 | -4.8\% | -3,520 | -3.7\% | -2,700 | -2.8\% | -4,290 | -4.5\% | possibly the en | ment of a |
| Next 15\% | 154,770 | -11,550 | -7.5\% | -8,310 | -5.4\% | -5,780 | -3.7\% | -7,590 | -4.9\% | national sales | "flat |
| Next 4\% | 319,650 | -42,090 | -13.2\% | -31,730 | -9.9\% | -13,120 | -4.1\% | -21,340 | -6.7\% | tax" exempting | stment |
| Top 1\% | 1,488,380 | -387,280 | -26.0\% | -264,770 | -17.8\% | -125,900 | -8.5\% | -219,570 | -14.8\% | income afterwa |  |
| ALL | \$ 92,600 | \$ -8,910 | -9.6\% | \$ -6,200 | -6.7\% | \$ -3,660 | -4.0\% | \$-5,880 | -6.4\% | ? | ? |

Impacts of GOP Presidential Candidates' Tax Plans in 2014 in New Jersey

| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| IncomeGroup | AverageIncome |  |  |  |  |  |  |  |  |  |  |
|  |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 14,770 | \$-260 | -1.7\% | \$-110 | -0.7\% | \$ -190 | -1.3\% | \$-240 | -1.7\% | Insufficient info |  |
| Second 20\% | 35,570 | -1,000 | -2.8\% | -350 | -1.0\% | -700 | -2.0\% | -1,250 | -3.5\% | Proposes repea |  |
| Middle 20\% | 61,730 | -2,210 | -3.6\% | -1,340 | -2.2\% | -1,380 | -2.2\% | -2,050 | -3.3\% | personal incom | and |
| Fourth 20\% | 100,860 | -5,340 | -5.3\% | -4,060 | -4.0\% | -3,320 | -3.3\% | -4,130 | -4.1\% | possibly the en | ent of a |
| Next 15\% | 179,040 | -14,390 | -8.0\% | -11,790 | -6.6\% | -7,160 | -4.0\% | -7,410 | -4.1\% | national sales ta | "flat |
| Next 4\% | 407,020 | -59,940 | -14.7\% | -49,260 | -12.1\% | -15,930 | -3.9\% | -29,120 | -7.2\% | tax" exempting | tment |
| Top 1\% | 2,123,090 | -491,100 | -23.1\% | -347,830 | -16.4\% | -146,410 | -6.9\% | -250,710 | -11.8\% | income atterwa |  |
| ALL | \$ 106,170 | \$-11,180 | -10.5\% | \$ -8,350 | -7.9\% | \$ -4,280 | -4.0\% | \$ -6,310 | -5.9\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in New Mexico |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,580 | \$-210 | -1.6\% | \$-80 | -0.6\% | \$-160 | -1.3\% | \$-190 | -1.5\% | Insufficient inf |  |
| Second 20\% | 28,460 | -920 | -3.2\% | -170 | -0.6\% | -720 | -2.5\% | -1,010 | -3.5\% | Proposes repe |  |
| Middle 20\% | 45,940 | -1,750 | -3.8\% | -700 | -1.5\% | -1,110 | -2.4\% | -2,040 | -4.4\% | personal incon |  |
| Fourth 20\% | 74,400 | -3,530 | -4.7\% | -2,170 | -2.9\% | -1,890 | -2.5\% | -3,270 | -4.4\% | possibly the en | ent of a |
| Next 15\% | 128,510 | -8,380 | -6.5\% | -5,640 | -4.4\% | -4,430 | -3.4\% | -6,170 | -4.8\% | national sales |  |
| Next 4\% | 260,650 | -28,940 | -11.1\% | -21,450 | -8.2\% | -10,050 | -3.9\% | -14,880 | -5.7\% | tax" exempting | tment |
| Top 1\% | 1,012,040 | -218,780 | -21.6\% | -152,510 | -15.1\% | -68,680 | -6.8\% | -125,310 | -12.4\% | income afterw |  |
| ALL | \$ 71,500 | \$ -5,860 | -8.2\% | \$ -3,830 | -5.4\% | \$ -2,520 | -3.5\% | \$ -4,070 | -5.7\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in New York |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,020 | \$-150 | -1.2\% | \$-80 | -0.7\% | \$-100 | -0.8\% | \$-130 | -1.1\% | Insufficient info |  |
| Second 20\% | 27,730 | -770 | -2.8\% | -200 | -0.7\% | -580 | -2.1\% | -860 | -3.1\% | Proposes repe |  |
| Middle 20\% | 49,320 | -1,700 | -3.4\% | -820 | -1.7\% | -1,150 | -2.3\% | -1,860 | -3.8\% | personal incom | and |
| Fourth 20\% | 82,230 | -3,960 | -4.8\% | -2,770 | -3.4\% | -2,490 | -3.0\% | -3,200 | -3.9\% | possibly the en | ent of a |
| Next 15\% | 148,640 | -11,010 | -7.4\% | -9,260 | -6.2\% | -6,230 | -4.2\% | -6,530 | -4.4\% | national sales | "flat |
| Next 4\% | 363,900 | -51,670 | -14.2\% | -42,130 | -11.6\% | -13,530 | -3.7\% | -24,690 | -6.8\% | tax" exempting | tment |
| Top 1\% | 2,738,160 | -642,460 | -23.5\% | -447,050 | -16.3\% | -199,510 | -7.3\% | -326,050 | -11.9\% | income afterwa |  |
| ALL | \$ 97,100 | \$ -11,340 | -11.7\% | \$ -8,230 | -8.5\% | \$ -4,290 | -4.4\% | \$ -6,400 | -6.6\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in North Carolina |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan <br> Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 11,940 | \$-150 | -1.2\% | \$-100 | -0.8\% | \$-100 | -0.8\% | \$-140 | -1.1\% | Insufficient infor |  |
| Second 20\% | 25,530 | -840 | -3.3\% | -210 | -0.8\% | -660 | -2.6\% | -900 | -3.5\% | Proposes repea |  |
| Middle 20\% | 42,510 | -1,450 | -3.4\% | -640 | -1.5\% | -970 | -2.3\% | -1,640 | -3.9\% | personal incom | and |
| Fourth 20\% | 69,410 | -2,890 | -4.2\% | -2,090 | -3.0\% | -1,650 | -2.4\% | -2,770 | -4.0\% | possibly the en | ent of a |
| Next 15\% | 117,810 | -6,980 | -5.9\% | -5,190 | -4.4\% | -4,120 | -3.5\% | -5,770 | -4.9\% | national sales ta | "flat |
| Next 4\% | 250,210 | -28,190 | -11.3\% | -21,920 | -8.8\% | -10,270 | -4.1\% | -13,920 | -5.6\% | tax" exempting | tment |
| Top 1\% | 1,063,350 | -248,450 | -23.4\% | -177,500 | -16.7\% | -79,080 | -7.4\% | -142,190 | -13.4\% | income afterwa |  |
| ALL | \$ 67,540 | \$-5,680 | -8.4\% | \$ -4,010 | -5.9\% | \$ -2,480 | -3.7\% | \$ -3,910 | -5.8\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in North Dakota |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 16,390 | \$-300 | -1.8\% | \$-120 | -0.7\% | \$-210 | -1.3\% | \$-250 | -1.6\% | Insufficient info | on. |
| Second 20\% | 35,150 | -780 | -2.2\% | -230 | -0.6\% | -620 | -1.8\% | -1,030 | -2.9\% | Proposes repe |  |
| Middle 20\% | 59,350 | -2,460 | -4.1\% | -1,020 | -1.7\% | -1,410 | -2.4\% | -2,260 | -3.8\% | personal incom | and |
| Fourth 20\% | 91,540 | -4,930 | -5.4\% | -3,040 | -3.3\% | -3,080 | -3.4\% | -5,160 | -5.6\% | possibly the en | ment of a |
| Next 15\% | 139,420 | -10,960 | -7.9\% | -7,220 | -5.2\% | -5,710 | -4.1\% | -8,860 | -6.4\% | national sales | "flat |
| Next 4\% | 278,320 | -30,560 | -11.0\% | -22,070 | -7.9\% | -10,610 | -3.8\% | -17,440 | -6.3\% | tax" exempting | stment |
| Top 1\% | 1,224,870 | -251,410 | -20.5\% | -180,460 | -14.7\% | -74,080 | -6.0\% | -135,930 | -11.1\% | income afterwa |  |
| ALL | \$84,830 | \$ -7,120 | -8.4\% | \$ -4,690 | -5.5\% | \$ -3,100 | -3.7\% | \$ -5,160 | -6.1\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Ohio |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 11,490 | \$-170 | -1.5\% | \$-120 | -1.0\% | \$-110 | -1.0\% | \$-150 | -1.3\% | Insufficient info |  |
| Second 20\% | 26,140 | -880 | -3.4\% | -290 | -1.1\% | -630 | -2.4\% | -970 | -3.7\% | Proposes repe |  |
| Middle 20\% | 43,300 | -1,550 | -3.6\% | -740 | -1.7\% | -1,020 | -2.4\% | -1,790 | -4.1\% | personal incom | and |
| Fourth 20\% | 66,000 | -2,980 | -4.5\% | -2,050 | -3.1\% | -1,760 | -2.7\% | -2,800 | -4.2\% | possibly the en | ent of a |
| Next 15\% | 104,680 | -6,460 | -6.2\% | -4,900 | -4.7\% | -3,810 | -3.6\% | -5,760 | -5.5\% | national sales | "flat |
| Next 4\% | 215,390 | -23,080 | -10.7\% | -17,990 | -8.4\% | -9,250 | -4.3\% | -12,740 | -5.9\% | tax" exempting | stment |
| Top 1\% | 987,090 | -233,160 | -23.6\% | -171,360 | -17.4\% | -80,410 | -8.1\% | -135,980 | -13.8\% | income atterwa |  |
| ALL | \$62,760 | \$ -5,290 | -8.4\% | \$ -3,770 | -6.0\% | \$ -2,420 | -3.9\% | \$ -3,840 | -6.1\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Oklahoma |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan <br> Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| up | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 10,990 | \$-140 | -1.3\% | \$-90 | -0.8\% | \$-90 | -0.8\% | \$-140 | -1.3\% | Insufficient info |  |
| Second 20\% | 25,080 | -770 | -3.1\% | -120 | -0.5\% | -630 | -2.5\% | -830 | -3.3\% | Proposes repea |  |
| Middle 20\% | 43,440 | -1,570 | -3.6\% | -710 | -1.6\% | -1,050 | -2.4\% | -1,780 | -4.1\% | personal incom | and |
| Fourth 20\% | 70,310 | -3,210 | -4.6\% | -1,850 | -2.6\% | -1,790 | -2.5\% | -3,150 | -4.5\% | possibly the en | ent of a |
| Next 15\% | 122,180 | -7,670 | -6.3\% | -5,500 | -4.5\% | -4,140 | -3.4\% | -6,730 | -5.5\% | national sales ta | "flat |
| Next 4\% | 253,590 | -24,370 | -9.6\% | -17,830 | -7.0\% | -9,020 | -3.6\% | -13,100 | -5.2\% | tax" exempting | tment |
| Top 1\% | 1,314,590 | -304,710 | -23.2\% | -211,620 | -16.1\% | -97,320 | -7.4\% | -176,110 | -13.4\% | income afterwa |  |
| ALL | \$ 70,950 | \$ -6,290 | -8.9\% | \$ -4,190 | -5.9\% | \$ -2,660 | -3.7\% | \$ -4,470 | -6.3\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Oregon |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,430 | \$-250 | -2.0\% | \$-190 | -1.5\% | \$-150 | -1.2\% | \$-240 | -2.0\% | Insufficient info |  |
| Second 20\% | 27,950 | -770 | -2.8\% | -250 | -0.9\% | -600 | -2.1\% | -880 | -3.1\% | Proposes repea |  |
| Middle 20\% | 46,990 | -1,750 | -3.7\% | -900 | -1.9\% | -1,100 | -2.3\% | -1,920 | -4.1\% | personal incom | and |
| Fourth 20\% | 74,950 | -3,310 | -4.4\% | -2,480 | -3.3\% | -1,930 | -2.6\% | -3,030 | -4.0\% | possibly the en | ent of a |
| Next 15\% | 126,030 | -7,670 | -6.1\% | -6,130 | -4.9\% | -4,680 | -3.7\% | -5,930 | -4.7\% | national sales ta | "llat |
| Next 4\% | 261,720 | -29,600 | -11.3\% | -23,220 | -8.9\% | -10,720 | -4.1\% | -15,230 | -5.8\% | tax" exempting | stment |
| Top 1\% | 1,068,240 | -249,950 | -23.4\% | -176,810 | -16.6\% | -81,020 | -7.6\% | -145,060 | -13.6\% | income afterwa |  |
| ALL | \$71,700 | \$ -6,010 | -8.4\% | \$ -4,350 | -6.1\% | \$ -2,680 | -3.7\% | \$ -4,150 | -5.8\% | ? | ? |


| Impacts | OP Presi | Cand | - |  | Pens |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpay |  | Gingrich | P Plan | Perry | Plan | Romney | P Plan | Santorum T | lan (prelim) | Paul Tax Plan |
| Incom | Average | Average T | Change | Average | Change | Average $T$ | Change | Average | Change | Average Tax Change |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars ${ }^{\text {a }}$ as \% Income |
| Lowest 20\% | \$ 12,880 | \$-200 | -1.5\% | \$-110 | -0.9\% | \$-130 | -1.0\% | \$-190 | -1.5\% | Insufficient information. |
| Second 20\% | 30,650 | -800 | -2.6\% | -290 | -0.9\% | -580 | -1.9\% | -1,000 | -3.3\% | Proposes repeal of the |
| Middle 20\% | 51,820 | -1,960 | -3.8\% | -990 | -1.9\% | -1,210 | -2.3\% | -2,180 | -4.2\% | personal income tax and |
| Fourth 20\% | 79,790 | -3,880 | -4.9\% | -2,750 | -3.4\% | -2,310 | -2.9\% | -3,520 | -4.4\% | possibly the enactment of a |
| Next 15\% | 133,730 | -9,550 | -7.1\% | -7,060 | -5.3\% | -5,280 | -3.9\% | -7,110 | -5.3\% | national sales tax or "llat |
| Next 4\% | 281,600 | -34,820 | -12.4\% | -26,450 | -9.4\% | -11,430 | -4.1\% | -17,290 | -6.1\% | tax" exempting investment |
| Top 1\% | 1,367,860 | -336,160 | -24.6\% | -236,850 | -17.3\% | -109,510 | -8.0\% | -193,520 | -14.1\% | income atterwards. |
| ALL | \$78,930 | \$ -7,450 | -9.4\% | \$ -5,240 | -6.6\% | \$ -3,150 | -4.0\% | \$ -5,000 | -6.3\% | ? ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Rhode Island |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |
| Income | Average |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars ${ }^{\text {a }}$ as \% Income |
| Lowest 20\% | \$ 11,280 | \$-120 | -1.1\% | \$-80 | -0.7\% | \$-80 | -0.7\% | \$-110 | -1.0\% | Insufficient information. |
| Second 20\% | 26,860 | -730 | -2.7\% | -200 | -0.7\% | -560 | -2.1\% | -870 | -3.2\% | Proposes repeal of the |
| Middle 20\% | 48,280 | -1,580 | -3.3\% | -740 | -1.5\% | -1,050 | -2.2\% | -1,760 | -3.7\% | personal income tax and |
| Fourth 20\% | 77,680 | -3,160 | -4.1\% | -2,570 | -3.3\% | -1,870 | -2.4\% | -2,820 | -3.6\% | possibly the enactment of a |
| Next 15\% | 131,660 | -8,400 | -6.4\% | -6,560 | -5.0\% | -4,850 | -3.7\% | -6,360 | -4.8\% | national sales tax or "llat |
| Next 4\% | 271,280 | -33,030 | -12.2\% | -25,790 | -9.5\% | -11,630 | -4.3\% | -17,590 | -6.5\% | tax" exempting investment |
| Top 1\% | 1,161,440 | -275,150 | -23.7\% | -195,300 | -16.8\% | -90,190 | -7.8\% | -159,570 | -13.7\% | income afterwards. |
| ALL | \$ 74,290 | \$ -6,420 | -8.6\% | \$ -4,660 | -6.3\% | \$ -2,790 | -3.8\% | \$ -4,360 | -5.9\% | ? ? |

Impacts of GOP Presidential Candidates' Tax Plans in 2014 in South Carolina

| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| IncomeGroup | $\begin{aligned} & \text { Average } \\ & \text { Income } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |
|  |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 11,380 | \$ -170 | -1.5\% | \$-90 | -0.8\% | \$ -120 | -1.1\% | \$-160 | -1.4\% | Insufficient info |  |
| Second 20\% | 24,810 | -710 | -2.9\% | -170 | -0.7\% | -560 | -2.3\% | -750 | -3.0\% | Proposes repe |  |
| Middle 20\% | 39,470 | -1,300 | -3.3\% | -470 | -1.2\% | -890 | -2.3\% | -1,490 | -3.8\% | personal incom | and |
| Fourth 20\% | 65,000 | -2,820 | -4.3\% | -1,890 | -2.9\% | -1,610 | -2.5\% | -2,720 | -4.2\% | possibly the en | ent of a |
| Next 15\% | 110,360 | -6,540 | -5.9\% | -4,810 | -4.4\% | -3,840 | -3.5\% | -5,880 | -5.3\% | national sales ta |  |
| Next 4\% | 229,050 | -24,250 | -10.6\% | -18,140 | -7.9\% | -9,380 | -4.1\% | -12,710 | -5.5\% | tax" exempting | tment |
| Top 1\% | 944,760 | -212,180 | -22.5\% | -150,450 | -15.9\% | -68,770 | -7.3\% | -123,670 | -13.1\% | income afterwa |  |
| ALL | \$ 62,640 | \$ -5,070 | -8.1\% | \$ -3,470 | -5.5\% | \$ -2,270 | -3.6\% | \$ -3,670 | -5.9\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in South Dakota |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,630 | \$-180 | -1.5\% | \$-130 | -1.1\% | \$-120 | -1.0\% | \$-110 | -0.9\% | Insufficient inf |  |
| Second 20\% | 30,450 | -730 | -2.4\% | -210 | -0.7\% | -590 | -1.9\% | -870 | -2.9\% | Proposes repe |  |
| Middle 20\% | 51,880 | -2,270 | -4.4\% | -1,130 | -2.2\% | -1,450 | -2.8\% | -2,400 | -4.6\% | personal incon |  |
| Fourth 20\% | 78,380 | -3,950 | -5.0\% | -2,460 | -3.1\% | -2,470 | -3.2\% | -4,010 | -5.1\% | possibly the en | ent of a |
| Next 15\% | 124,080 | -9,160 | -7.4\% | -6,170 | -5.0\% | -4,990 | -4.0\% | -8,070 | -6.5\% | national sales | "flat |
| Next 4\% | 259,260 | -31,630 | -12.2\% | -22,300 | -8.6\% | -11,450 | -4.4\% | -19,340 | -7.5\% | tax" exempting | tment |
| Top 1\% | 1,376,050 | -307,590 | -22.4\% | -211,750 | -15.4\% | -93,870 | -6.8\% | -176,640 | -12.8\% | income afterw |  |
| ALL | \$76,740 | \$ -7,130 | -9.3\% | \$ -4,710 | -6.1\% | \$ -3,060 | -4.0\% | \$-5,210 | -6.8\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Tennessee |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 12,230 | \$-130 | -1.0\% | \$-80 | -0.7\% | \$-90 | -0.7\% | \$-110 | -0.9\% | Insufficient info |  |
| Second 20\% | 26,800 | -730 | -2.7\% | -170 | -0.6\% | -570 | -2.1\% | -810 | -3.0\% | Proposes repea |  |
| Middle 20\% | 44,090 | -1,770 | -4.0\% | -770 | -1.8\% | -1,150 | -2.6\% | -1,980 | -4.5\% | personal incom | and |
| Fourth 20\% | 68,280 | -2,870 | -4.2\% | -1,910 | -2.8\% | -1,620 | -2.4\% | -2,860 | -4.2\% | possibly the en | ent of a |
| Next 15\% | 114,350 | -7,340 | -6.4\% | -5,030 | -4.4\% | -3,860 | -3.4\% | -6,410 | -5.6\% | national sales ta | "llat |
| Next 4\% | 246,990 | -26,960 | -10.9\% | -19,130 | -7.7\% | -9,230 | -3.7\% | -13,950 | -5.6\% | tax" exempting | stment |
| Top 1\% | 1,172,650 | -276,970 | -23.6\% | -188,770 | -16.1\% | -92,090 | -7.9\% | -161,170 | -13.7\% | income afterwa |  |
| ALL | \$68,270 | \$ -6,010 | -8.8\% | \$ -3,970 | -5.8\% | \$ -2,540 | -3.7\% | \$ -4,250 | -6.2\% | ? | ? |


| Impacts o | Presic | Ca |  | 㖪 | Texas |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpay |  | Gingrich | ax Plan | Perry T | Plan | Romne | $x$ Plan | Santorum Ta | lan (prelim) | Paul Tax Plan |
| Inco | Average | Average $T$ | Change | Average Ta | Change | Average T | Change | Average T | Change | Average Tax Change |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars ${ }^{\text {a }}$ as \% Income |
| Lowest 20\% | \$ 13,390 | \$-220 | -1.6\% | \$-110 | -0.8\% | \$-180 | -1.3\% | \$-200 | -1.5\% | Insufficient information. |
| Second 20\% | 29,100 | -1,030 | -3.5\% | -250 | -0.9\% | -810 | -2.8\% | -1,140 | -3.9\% | Proposes repeal of the |
| Middle 20\% | 47,690 | -1,840 | -3.9\% | -890 | -1.9\% | -1,140 | -2.4\% | -2,090 | -4.4\% | personal income tax and |
| Fourth 20\% | 78,220 | -3,880 | -5.0\% | -2,560 | -3.3\% | -2,160 | -2.8\% | -3,630 | -4.6\% | possibly the enactment of a |
| Next 15\% | 140,870 | -10,260 | -7.3\% | -7,440 | -5.3\% | -4,970 | -3.5\% | -7,150 | -5.1\% | national sales tax or "llat |
| Next 4\% | 315,970 | -40,840 | -12.9\% | -30,380 | -9.6\% | -12,240 | -3.9\% | -19,790 | -6.3\% | tax" exempting investment |
| Top 1\% | 1,882,000 | -457,540 | -24.3\% | -312,980 | -16.6\% | -140,670 | -7.5\% | -248,770 | -13.2\% | income atterwards. |
| ALL | \$85,460 | \$ -9,130 | -10.7\% | \$ -6,210 | -7.3\% | \$ -3,500 | -4.1\% | \$-5,790 | -6.8\% | ? ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Utah |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 13,310 | \$-280 | -2.1\% | \$-140 | -1.1\% | \$ -190 | -1.4\% | \$-260 | -2.0\% | Insufficient inf | on. |
| Second 20\% | 30,770 | -950 | -3.1\% | -310 | -1.0\% | -730 | -2.4\% | -1,090 | -3.5\% | Proposes repe |  |
| Middle 20\% | 49,990 | -2,040 | -4.1\% | -910 | -1.8\% | -1,350 | -2.7\% | -2,170 | -4.3\% | personal incon | and |
| Fourth 20\% | 77,880 | -3,730 | -4.8\% | -2,470 | -3.2\% | -2,050 | -2.6\% | -3,570 | -4.6\% | possibly the en | ent of a |
| Next 15\% | 130,070 | -8,260 | -6.4\% | -6,050 | -4.6\% | -4,550 | -3.5\% | -6,660 | -5.1\% | national sales | "flat |
| Next 4\% | 267,090 | -29,480 | -11.0\% | -22,410 | -8.4\% | -10,230 | -3.8\% | -16,510 | -6.2\% | tax" exempting | stment |
| Top 1\% | 1,362,330 | -321,030 | -23.6\% | -216,570 | -15.9\% | -98,580 | -7.2\% | -185,990 | -13.7\% | income afterw |  |
| ALL | \$ 77,360 | \$ -7,000 | -9.0\% | \$ -4,710 | -6.1\% | \$ -2,930 | -3.8\% | \$ -4,930 | -6.4\% | ? | ? |

Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Vermont

| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan <br> Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| me | Average Income |  |  |  |  |  |  |  |  |  |  |
| e |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 13,850 | \$-260 | -1.9\% | \$-120 | -0.9\% | \$ -180 | -1.3\% | \$-230 | -1.7\% | Insufficient info |  |
| Second 20\% | 31,980 | -1,050 | -3.3\% | -350 | -1.1\% | -700 | -2.2\% | -1,160 | -3.6\% | Proposes repea |  |
| Middle 20\% | 50,850 | -1,720 | -3.4\% | -1,020 | -2.0\% | -1,140 | -2.2\% | -1,930 | -3.8\% | personal incom | nd |
| Fourth 20\% | 77,840 | -3,660 | -4.7\% | -2,220 | -2.9\% | -2,080 | -2.7\% | -3,500 | -4.5\% | possibly the en | ent of a |
| Next 15\% | 129,920 | -8,900 | -6.9\% | -6,730 | -5.2\% | -5,230 | -4.0\% | -7,280 | -5.6\% | national sales ta | "flat |
| Next 4\% | 265,770 | -34,970 | -13.2\% | -27,740 | -10.4\% | -12,680 | -4.8\% | -19,860 | -7.5\% | tax" exempting | tment |
| Top 1\% | 1,107,060 | -288,690 | -26.1\% | -207,790 | -18.8\% | -101,840 | -9.2\% | -179,070 | -16.2\% | income afterwa |  |
| ALL | \$ 75,870 | \$ -6,980 | -9.2\% | \$ -4,950 | -6.5\% | \$ -3,130 | -4.1\% | \$ -5,060 | -6.7\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Virginia |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan <br> Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group |  | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 13,350 | \$-290 | -2.2\% | \$-150 | -1.1\% | \$-200 | -1.5\% | \$-290 | -2.2\% | Insufficient inf |  |
| Second 20\% | 31,680 | -960 | -3.0\% | -300 | -0.9\% | -690 | -2.2\% | -1,160 | -3.6\% | Proposes repe |  |
| Middle 20\% | 54,910 | -2,040 | -3.7\% | -1,090 | -2.0\% | -1,240 | -2.3\% | -2,120 | -3.9\% | personal incon | and |
| Fourth 20\% | 89,980 | -4,210 | -4.7\% | -2,900 | -3.2\% | -2,440 | -2.7\% | -3,740 | -4.2\% | possibly the en | ent of a |
| Next 15\% | 158,370 | -11,250 | -7.1\% | -8,520 | -5.4\% | -5,600 | -3.5\% | -6,400 | -4.0\% | national sales | "flat |
| Next 4\% | 328,690 | -40,830 | -12.4\% | -31,890 | -9.7\% | -12,120 | -3.7\% | -18,440 | -5.6\% | tax" exempting | tment |
| Top 1\% | 1,535,280 | -360,680 | -23.5\% | -253,900 | -16.5\% | -118,990 | -7.8\% | -210,050 | -13.7\% | income afterw |  |
| ALL | \$ 89,550 | \$ -8,410 | -9.4\% | \$ -5,970 | -6.7\% | \$ -3,420 | -3.8\% | \$ -5,270 | -5.9\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Washington |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 14,110 | \$-310 | -2.2\% | \$-170 | -1.2\% | \$-210 | -1.5\% | \$-310 | -2.2\% | Insufficient info |  |
| Second 20\% | 32,990 | -980 | -3.0\% | -340 | -1.0\% | -700 | -2.1\% | -1,200 | -3.6\% | Proposes repe |  |
| Middle 20\% | 57,000 | -2,390 | -4.2\% | -1,250 | -2.2\% | -1,400 | -2.5\% | -2,480 | -4.3\% | personal incom | and |
| Fourth 20\% | 88,920 | -4,760 | -5.4\% | -3,240 | -3.6\% | -2,610 | -2.9\% | -4,280 | -4.8\% | possibly the en | ent of a |
| Next 15\% | 148,540 | -11,110 | -7.5\% | -7,880 | -5.3\% | -5,240 | -3.5\% | -7,460 | -5.0\% | national sales | "flat |
| Next 4\% | 322,170 | -44,100 | -13.7\% | -32,280 | -10.0\% | -14,100 | -4.4\% | -23,250 | -7.2\% | tax" exempting | tment |
| Top 1\% | 1,692,550 | -422,720 | -25.0\% | -285,650 | -16.9\% | -138,000 | -8.2\% | -244,350 | -14.4\% | income afterwa |  |
| ALL | \$89,210 | \$ -9,240 | -10.4\% | \$ -6,260 | -7.0\% | \$ -3,670 | -4.1\% | \$ -6,090 | -6.8\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in West Virginia |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan <br> Average Tax Change |  | Santorum Tax Plan (prelim) <br> Average Tax Change |  | Paul Tax Plan Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 11,190 | \$ -140 | -1.2\% | \$-100 | -0.9\% | \$-80 | -0.7\% | \$-130 | -1.1\% | Insufficient infor |  |
| Second 20\% | 24,840 | -600 | -2.4\% | -190 | -0.8\% | -440 | -1.8\% | -650 | -2.6\% | Proposes repea |  |
| Middle 20\% | 40,830 | -1,390 | -3.4\% | -600 | -1.5\% | -960 | -2.4\% | -1,600 | -3.9\% | personal incom | and |
| Fourth 20\% | 70,440 | -3,240 | -4.6\% | -2,040 | -2.9\% | -1,840 | -2.6\% | -3,400 | -4.8\% | possibly the en | ent of a |
| Next 15\% | 113,330 | -6,580 | -5.8\% | -4,820 | -4.3\% | -3,910 | -3.5\% | -6,140 | -5.4\% | national sales ta | "flat |
| Next 4\% | 210,600 | -20,200 | -9.6\% | -14,980 | -7.1\% | -8,330 | -4.0\% | -10,850 | -5.2\% | tax" exempting | tment |
| Top 1\% | 749,890 | -148,200 | -19.8\% | -106,110 | -14.2\% | -49,480 | -6.6\% | -80,540 | -10.7\% | income afterwa |  |
| ALL | \$ 61,800 | \$ -4,340 | -7.0\% | \$ -2,960 | -4.8\% | \$ -2,070 | -3.3\% | \$ -3,300 | -5.3\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Wisconsin |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan <br> Average Tax Change |  | Perry Tax Plan Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 15,100 | \$-270 | -1.8\% | \$-120 | -0.8\% | \$-200 | -1.3\% | \$-260 | -1.7\% | Insufficient info |  |
| Second 20\% | 31,260 | -750 | -2.4\% | -240 | -0.8\% | -560 | -1.8\% | -970 | -3.1\% | Proposes repe |  |
| Middle 20\% | 51,960 | -1,980 | -3.8\% | -1,100 | -2.1\% | -1,170 | -2.3\% | -2,120 | -4.1\% | personal incom | and |
| Fourth 20\% | 80,390 | -3,760 | -4.7\% | -2,800 | -3.5\% | -2,220 | -2.8\% | -3,480 | -4.3\% | possibly the en | ent of a |
| Next 15\% | 124,640 | -7,980 | -6.4\% | -6,130 | -4.9\% | -4,860 | -3.9\% | -6,630 | -5.3\% | national sales |  |
| Next 4\% | 243,640 | -27,550 | -11.3\% | -21,700 | -8.9\% | -10,250 | -4.2\% | -14,680 | -6.0\% | tax" exempting | stment |
| Top 1\% | 1,174,940 | -280,240 | -23.9\% | -202,460 | -17.2\% | -90,300 | -7.7\% | -160,400 | -13.7\% | income atterwa |  |
| ALL | \$ 75,670 | \$ -6,450 | -8.5\% | \$ -4,660 | -6.2\% | \$ -2,870 | -3.8\% | \$ -4,560 | -6.0\% | ? | ? |


| Impacts of GOP Presidential Candidates' Tax Plans in 2014 in Wyoming |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Taxpayers |  | Gingrich Tax Plan Average Tax Change |  | Perry Tax Plan <br> Average Tax Change |  | Romney Tax Plan Average Tax Change |  | Santorum Tax Plan (prelim) Average Tax Change |  | Paul Tax Plan <br> Average Tax Change |  |
| Income | Average |  |  |  |  |  |  |  |  |  |  |
| Group | Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income | in Dollars | as \% Income |
| Lowest 20\% | \$ 15,320 | \$-270 | -1.8\% | \$-120 | -0.8\% | \$-220 | -1.4\% | \$-260 | -1.7\% | Insufficient info |  |
| Second 20\% | 36,150 | -1,000 | -2.8\% | -380 | -1.0\% | -760 | -2.1\% | -1,290 | -3.6\% | Proposes repea |  |
| Middle 20\% | 58,330 | -2,530 | -4.3\% | -1,300 | -2.2\% | -1,350 | -2.3\% | -2,660 | -4.6\% | personal incom | and |
| Fourth 20\% | 89,680 | -5,220 | -5.8\% | -3,140 | -3.5\% | -3,090 | -3.4\% | -4,830 | -5.4\% | possibly the en | ent of a |
| Next 15\% | 138,300 | -10,750 | -7.8\% | -7,380 | -5.3\% | -5,150 | -3.7\% | -8,430 | -6.1\% | national sales ta | "flat |
| Next 4\% | 295,770 | -42,310 | -14.3\% | -29,270 | -9.9\% | -14,470 | -4.9\% | -24,950 | -8.4\% | tax" exempting | stment |
| Top 1\% | 2,662,780 | -690,570 | -25.9\% | -475,300 | -17.8\% | -220,100 | -8.3\% | -411,510 | -15.5\% | income afterwa |  |
| ALL | \$ 99,540 | \$ -12,180 | -12.2\% | \$ -8,130 | -8.2\% | \$ -4,690 | -4.7\% | \$ -8,300 | -8.3\% | ? | ? |

