

January 6, 2012 Contact: Anne Singer (202) 299-1066 x 27

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.

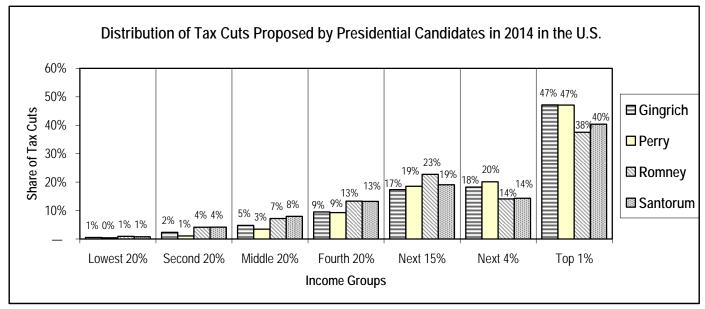
State Taxpay	vers	Gingrich	Tax Plan	Perry T	ax Plan	Romney	Tax Plan	Santorum Tax	(Plan (prelim)	Paul T	ax Plan
Income	Average	Average T	ax Change	Average T	ax Change	Average T	ax Change	Average T	ax Change	Average T	ax Change
Group	Income	in Dollars	as % Income	in Dollars	as % Income	in Dollars	as % Income	in Dollars	as % Income	in Dollars	as %Income
Lowest 20%	\$ 13,040	\$ -230	-1.7%	\$ -120	-0.9%	\$ -160	-1.2%	\$ -210	-1.6%	Insufficient infor	mation.
Second 20%	29,490	-980	-3.3%	-310	-1.1%	-700	-2.4%	-1,120	-3.8%	Proposes repea	al of the
Middle 20%	49,330	-1,990	-4.0%	-1,000	-2.0%	-1,220	-2.5%	-2,160	-4.4%	personal incom	ie tax and
Fourth 20%	78,920	-3,950	-5.0%	-2,690	-3.4%	-2,250	-2.9%	-3,580	-4.5%	possibly the er	nactment of a
Next 15%	136,070	-9,630	-7.1%	-7,180	-5.3%	-5,120	-3.8%	-6,870	-5.0%	national sales t	ax or "flat
Next 4%	298,550	-37,950	-12.7%	-29,170	-9.8%	-11,900	-4.0%	-19,350	-6.5%	tax " ex empting	investment
Тор 1%	1,628,420	-391,330	-24.0%	-272,730	-16.7%	-126,450	-7.8%	-217,500	-13.4%	income afterwa	ards.
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 16th 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 16th 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 16th 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: <u>http://taxpolicycenter.org/taxtopics/Summary-of-Tax-Proposals-of-2012-GOP-Candidates.cfm</u>

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ix Plan	Romney ⁻	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ix Change	Average Ta	x Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 13,040	\$ -230	-1.7%	\$ -120	-0.9%	\$ –160	-1.2%	\$ -240	-1.8%	Insufficient informa	tion.
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 ta	x and
Fourth 20%	78,920	-3,950	-5.0%	-2,690	-3.4%	-2,250	-2.9%	-3,820	-4.8%	possibly the enactr	nent 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 of	or "flat
Next 4%	298,550	-37,950	-12.7%	-29,170	-9.8%	-11,900	-4.0%	-21,390	-7.2%	tax" exempting inv	estment
Top 1%	1,628,420	-391,330	-24.0%	-272,730	-16.7%	-126,450	-7.8%	-242,100	-14.9%	income afterwards	
ALL	\$ 82,020	\$ -8,240	-10.0%	\$ -5,750	-7.0%	\$ -3,350	-4.1%	\$ -5.850	-7.1%	?	?

Impacts of	GOP Presi	dential Cano	lidates' Tax	Plans in 201	4 in Alabam	а					
State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,070	\$ –120	-1.0%	\$ -70	-0.6%	\$ -80	-0.7%	\$ -70	-0.6%	Insufficient informa	ition.
Second 20%	23,590	-670	-2.9%	-150	-0.6%	-540	-2.3%	-710	-3.0%	Proposes repeal o	f the
Middle 20%	40,200	-1,490	-3.7%	-560	-1.4%	-1,000	-2.5%	-1,670	-4.1%	personal income ta	ax and
Fourth 20%	68,670	-2,950	-4.3%	-1,800	-2.6%	-1,700	-2.5%	-2,970	-4.3%	possibly the enact	ment of a
Next 15%	116,640	-6,680	-5.7%	-4,810	-4.1%	-3,800	-3.3%	-5,670	-4.9%	national sales tax	or "flat
Next 4%	238,090	-25,640	-10.8%	-18,700	-7.9%	-9,400	-3.9%	-12,660	-5.3%	tax" exempting inv	estment
Top 1%	1,136,290	-250,480	-22.0%	-174,170	-15.3%	-84,370	-7.4%	-143,000	-12.6%	income afterwards	
ALL	\$ 66,520	\$ -5,560	-8.4%	\$ -3,710	-5.6%	\$ -2,440	-3.7%	\$ -3,870	-5.8%	?	?

Impacts of	GOP Presi	dential Cano	didates' Tax	Plans in 201	4 in Alaska						
State Taxpayer	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	r Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 18,020	\$ –500	-2.8%	\$ -210	-1.2%	\$ -340	-1.9%	\$ -510	-2.8%	Insufficient informa	ition.
Second 20%	35,790	-1,230	-3.4%	-420	-1.2%	-860	-2.4%	-1,620	-4.5%	Proposes repeal o	f the
Middle 20%	62,510	-2,980	-4.8%	-1,200	-1.9%	-1,660	-2.7%	-3,020	-4.8%	personal income ta	ax and
Fourth 20%	103,760	-6,250	-6.0%	-3,540	-3.4%	-3,220	-3.1%	-5,120	-4.9%	possibly the enact	ment of a
Next 15%	170,410	-12,670	-7.4%	-8,020	-4.7%	-5,640	-3.3%	-7,910	-4.6%	national sales tax	or "flat
Next 4%	298,680	-29,900	-10.0%	-20,610	-6.9%	-10,250	-3.4%	-15,370	-5.1%	tax" exempting inv	estment
Top 1%	1,279,680	-276,720	-21.6%	-192,210	-15.0%	-86,020	-6.7%	-162,160	-12.7%	income afterwards	
ALL	\$ 93,120	\$ -8,040	-8.6%	\$ -5,020	-5.4%	\$ -3,330	-3.6%	\$ -5,480	-5.9%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 13,770	\$ -220	-1.6%	\$ -120	-0.9%	\$ –160	-1.2%	\$ -210	-1.5%	Insufficient informa	ition.
Second 20%	29,430	-990	-3.4%	-280	-0.9%	-720	-2.4%	-1,120	-3.8%	Proposes repeal of	f the
Middle 20%	44,580	-1,500	-3.4%	-600	-1.3%	-1,050	-2.4%	-1,590	-3.6%	personal income ta	ax and
Fourth 20%	69,700	-3,100	-4.4%	-2,140	-3.1%	-1,740	-2.5%	-2,800	-4.0%	possibly the enacti	ment 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 "flat
Next 4%	248,790	-27,210	-10.9%	-20,350	-8.2%	-10,020	-4.0%	-13,910	-5.6%	tax" exempting inv	estment
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 Presi	dential Cano	lidates' Tax	Plans in 201	4 in Arkansa	as					
State Taxpayer	S	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 10,940	\$ -80	-0.8%	\$ -60	-0.5%	\$ -50	-0.5%	\$ -70	-0.6%	Insufficient information	ation.
Second 20%	24,730	-840	-3.4%	-180	-0.7%	-640	-2.6%	-890	-3.6%	Proposes repeal o	f the
Middle 20%	41,260	-1,540	-3.7%	-550	-1.3%	-1,100	-2.7%	-1,770	-4.3%	personal income ta	ax and
Fourth 20%	66,300	-2,650	-4.0%	-1,670	-2.5%	-1,600	-2.4%	-2,590	-3.9%	possibly the enact	ment of a
Next 15%	108,460	-6,440	-5.9%	-4,630	-4.3%	-3,840	-3.5%	-5,700	-5.3%	national sales tax	or "flat
Next 4%	233,810	-23,760	-10.2%	-17,770	-7.6%	-9,470	-4.1%	-13,310	-5.7%	tax" exempting inv	estment
Top 1%	990,780	-227,510	-23.0%	-164,600	-16.6%	-81,830	-8.3%	-134,890	-13.6%	income afterwards	
ALL	\$ 64,040	\$ -5,220	-8.2%	\$ -3,550	-5.5%	\$ -2,460	-3.8%	\$ -3,810	-6.0%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 15,480	\$ -310	-2.0%	\$ -120	-0.7%	\$ -230	-1.5%	\$ -310	-2.0%	Insufficient informa	ition.
Second 20%	32,620	-1,000	-3.1%	-260	-0.8%	-750	-2.3%	-1,170	-3.6%	Proposes repeal of	f the
Middle 20%	52,700	-1,980	-3.8%	-940	-1.8%	-1,220	-2.3%	-2,080	-4.0%	personal income ta	ax and
Fourth 20%	85,290	-3,990	-4.7%	-2,610	-3.1%	-2,320	-2.7%	-3,260	-3.8%	possibly the enacti	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 tax	or "flat
Next 4%	354,230	-46,420	-13.1%	-37,440	-10.6%	-13,630	-3.8%	-22,730	-6.4%	tax" exempting inv	estment
Top 1%	2,065,830	-510,260	-24.7%	-353,590	-17.1%	-163,760	-7.9%	-284,690	-13.8%	income afterwards	
ALL	\$ 94,460	\$ -10,010	-10.6%	\$ -7,040	-7.5%	\$ -3,940	-4.2%	\$ -6,100	-6.5%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ix Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	x Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 13,360	\$ –190	-1.4%	\$ -80	-0.6%	\$ –160	-1.2%	\$ -160	-1.2%	Insufficient informa	ation.
Second 20%	31,590	-910	-2.9%	-260	-0.8%	-700	-2.2%	-1,140	-3.6%	Proposes repeal of	f the
Middle 20%	53,910	-1,910	-3.5%	-1,070	-2.0%	-1,140	-2.1%	-1,980	-3.7%	personal income ta	ax and
Fourth 20%	84,600	-4,200	-5.0%	-2,580	-3.0%	-2,300	-2.7%	-3,690	-4.4%	possibly the enactr	ment of a
Next 15%	148,080	-10,170	-6.9%	-7,410	-5.0%	-5,160	-3.5%	-6,700	-4.5%	national sales tax o	or "flat
Vext 4%	326,550	-40,670	-12.5%	-30,720	-9.4%	-12,540	-3.8%	-20,590	-6.3%	tax" exempting inv	estment
Гор 1%	1,764,460	-413,750	-23.4%	-281,710	-16.0%	-131,370	-7.4%	-235,850	-13.4%	income afterwards	
ALL	\$ 88,660	\$ -8,730	-9.8%	\$ -5,950	-6.7%	\$ -3,450	-3.9%	\$ -5,610	-6.3%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ix Change	Average Ta	ix Change	Average Ta	x Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 15,020	\$ -180	-1.2%	\$ -80	-0.5%	\$ -140	-0.9%	\$ -180	-1.2%	Insufficient informa	tion.
Second 20%	37,320	-950	-2.5%	-320	-0.9%	-720	-1.9%	-1,200	-3.2%	Proposes repeal of	the
Middle 20%	62,240	-2,250	-3.6%	-1,390	-2.2%	-1,330	-2.1%	-1,910	-3.1%	personal income ta	x and
Fourth 20%	102,310	-4,780	-4.7%	-3,910	-3.8%	-3,050	-3.0%	-3,780	-3.7%	possibly the enactr	nent of a
Next 15%	181,450	-14,720	-8.1%	-12,010	-6.6%	-7,020	-3.9%	-7,440	-4.1%	national sales tax o	or "flat
Next 4%	457,600	-68,340	-14.9%	-53,750	-11.7%	-18,610	-4.1%	-34,650	-7.6%	tax" exempting inve	estment
Top 1%	2,785,410	-741,200	-26.6%	-522,490	-18.8%	-242,410	-8.7%	-416,990	-15.0%	income afterwards.	
ALL	\$ 120,020	\$ -15,210	-12.7%	\$ -11,160	-9.3%	\$ -5,670	-4.7%	\$ -8,810	-7.3%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 12,410	\$ -220	-1.8%	\$ –110	-0.9%	\$ –150	-1.2%	\$ –190	-1.6%	Insufficient informa	tion.
Second 20%	28,920	-790	-2.7%	-200	-0.7%	-580	-2.0%	-960	-3.3%	Proposes repeal of	f the
Middle 20%	50,210	-2,090	-4.2%	-1,220	-2.4%	-1,240	-2.5%	-2,250	-4.5%	personal income ta	ix and
Fourth 20%	80,650	-3,600	-4.5%	-2,600	-3.2%	-1,980	-2.5%	-3,450	-4.3%	possibly the enactr	ment of a
Next 15%	132,820	-8,770	-6.6%	-6,420	-4.8%	-4,760	-3.6%	-6,420	-4.8%	national sales tax o	or "flat
Next 4%	274,420	-32,050	-11.7%	-24,690	-9.0%	-11,300	-4.1%	-16,740	-6.1%	tax" exempting inv	estment
Top 1%	1,416,890	-354,230	-25.0%	-251,790	-17.8%	-117,840	-8.3%	-212,300	-15.0%	income afterwards	
ALL	\$ 79,280	\$ -7,520	-9.5%	\$ -5,320	-6.7%	\$ -3,150	-4.0%	\$ -5,170	-6.5%	??	

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 14,280	\$ -210	-1.5%	\$ –110	-0.8%	\$ –150	-1.1%	\$ –170	-1.2%	Insufficient information	ation.
Second 20%	32,940	-1,070	-3.2%	-320	-1.0%	-730	-2.2%	-1,250	-3.8%	Proposes repeal o	f the
Middle 20%	59,360	-2,390	-4.0%	-1,290	-2.2%	-1,270	-2.1%	-2,220	-3.7%	personal income ta	ax and
Fourth 20%	93,130	-4,750	-5.1%	-3,200	-3.4%	-2,320	-2.5%	-2,370	-2.5%	possibly the enact	ment of a
Next 15%	180,400	-14,900	-8.3%	-10,820	-6.0%	-5,410	-3.0%	-4,290	-2.4%	national sales tax	or "flat
Next 4%	528,650	-73,150	-13.8%	-56,160	-10.6%	-19,480	-3.7%	-35,530	-6.7%	tax" exempting inv	estment
Top 1%	2,953,310	-681,190	-23.1%	-472,750	-16.0%	-240,380	-8.1%	-403,190	-13.7%	income afterwards	j.
ALL	\$ 116,980	\$ -13,740	-11.7%	\$ -9,620	-8.2%	\$ -4,940	-4.2%	\$ -7,470	-6.4%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,760	\$ -220	-1.7%	\$ -120	-1.0%	\$ –160	-1.3%	\$ -210	-1.6%	Insufficient informa	ition.
Second 20%	27,350	-840	-3.1%	-220	-0.8%	-610	-2.2%	-940	-3.4%	Proposes repeal of	f the
Middle 20%	43,760	-1,470	-3.4%	-670	-1.5%	-960	-2.2%	-1,700	-3.9%	personal income ta	ax and
Fourth 20%	70,640	-3,250	-4.6%	-2,090	-3.0%	-1,830	-2.6%	-3,040	-4.3%	possibly the enacti	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 tax	or "flat
Next 4%	305,460	-43,240	-14.2%	-31,500	-10.3%	-14,020	-4.6%	-24,090	-7.9%	tax" exempting inv	estment
Top 1%	1,962,380	-552,940	-28.2%	-371,090	-18.9%	-186,820	-9.5%	-338,530	-17.3%	income afterwards	
ALL	\$ 81,110	\$ -9,790	-12.1%	\$ -6,540	-8.1%	\$ -3,850	-4.7%	\$ -6,610	-8.2%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ix Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ax Change	Average Ta	x Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 10,760	\$ –120	-1.1%	\$ -80	-0.7%	\$ –70	-0.7%	\$ -100	-0.9%	Insufficient informa	ition.
Second 20%	23,240	-640	-2.8%	-190	-0.8%	-510	-2.2%	-670	-2.9%	Proposes repeal of	f the
Middle 20%	40,740	-1,470	-3.6%	-590	-1.4%	-960	-2.4%	-1,600	-3.9%	personal income ta	ix and
Fourth 20%	67,620	-2,830	-4.2%	-1,870	-2.8%	-1,630	-2.4%	-2,590	-3.8%	possibly the enactr	ment of a
Next 15%	117,870	-7,120	-6.0%	-5,220	-4.4%	-3,990	-3.4%	-5,730	-4.9%	national sales tax o	or "flat
Vext 4%	257,690	-29,790	-11.6%	-22,510	-8.7%	-10,200	-4.0%	-14,620	-5.7%	tax" exempting inv	estment
Гор 1%	1,182,050	-278,800	-23.6%	-193,610	-16.4%	-91,320	-7.7%	-162,060	-13.7%	income afterwards	
ALL	\$ 67,560	\$ -6,050	-9.0%	\$ -4,150	-6.1%	\$ -2,550	-3.8%	\$ -4,070	-6.0%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 13,080	\$ -310	-2.3%	\$ -160	-1.2%	\$ -210	-1.6%	\$ -300	-2.3%	Insufficient informa	tion.
Second 20%	30,910	-930	-3.0%	-340	-1.1%	-730	-2.4%	-1,120	-3.6%	Proposes repeal of	the
Middle 20%	49,900	-1,660	-3.3%	-830	-1.7%	-1,120	-2.2%	-1,990	-4.0%	personal income ta	x and
Fourth 20%	78,500	-3,940	-5.0%	-2,570	-3.3%	-2,110	-2.7%	-3,380	-4.3%	possibly the enactr	nent of a
Next 15%	138,910	-9,110	-6.6%	-6,540	-4.7%	-4,920	-3.5%	-6,560	-4.7%	national sales tax o	or "flat
Next 4%	280,440	-32,490	-11.6%	-24,750	-8.8%	-10,620	-3.8%	-16,440	-5.9%	tax" exempting inve	estment
Top 1%	1,130,550	-286,190	-25.3%	-200,150	-17.7%	-94,910	-8.4%	-170,440	-15.1%	income afterwards.	
ALL	\$ 77,470	\$ -7,000	-9.0%	\$ -4,820	-6.2%	\$ -2,990	-3.9%	\$ -4,830	-6.2%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,280	\$ –180	-1.5%	\$ -100	-0.8%	\$ –120	-1.0%	\$ –150	-1.2%	Insufficient informa	ation.
Second 20%	27,200	-800	-3.0%	-290	-1.1%	-610	-2.2%	-830	-3.1%	Proposes repeal of	f the
Middle 20%	45,000	-1,700	-3.8%	-690	-1.5%	-1,180	-2.6%	-1,820	-4.0%	personal income ta	ax and
Fourth 20%	68,310	-3,330	-4.9%	-2,100	-3.1%	-1,810	-2.6%	-3,210	-4.7%	possibly the enacti	ment of a
Next 15%	110,370	-6,240	-5.7%	-4,650	-4.2%	-3,730	-3.4%	-5,660	-5.1%	national sales tax (or "flat
Next 4%	234,990	-27,080	-11.5%	-20,340	-8.7%	-10,510	-4.5%	-16,730	-7.1%	tax" exempting inv	estment
Top 1%	1,127,070	-247,510	-22.0%	-170,360	-15.1%	-80,550	-7.1%	-147,220	-13.1%	income afterwards	
ALL	\$ 67,320	\$ -5,710	-8.5%	\$ -3,860	-5.7%	\$ -2,530	-3.8%	\$ -4,220	-6.3%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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 informa	ition.
Second 20%	30,830	-950	-3.1%	-280	-0.9%	-690	-2.2%	-1,110	-3.6%	Proposes repeal of	f the
Middle 20%	53,770	-2,070	-3.9%	-1,110	-2.1%	-1,250	-2.3%	-2,160	-4.0%	personal income ta	ax and
Fourth 20%	83,750	-4,100	-4.9%	-2,940	-3.5%	-2,340	-2.8%	-3,610	-4.3%	possibly the enacti	ment of a
Next 15%	144,360	-10,750	-7.4%	-7,890	-5.5%	-5,640	-3.9%	-7,270	-5.0%	national sales tax	or "flat
Next 4%	328,580	-43,940	-13.4%	-33,540	-10.2%	-12,880	-3.9%	-21,130	-6.4%	tax" exempting inv	estment
Top 1%	1,942,140	-495,990	-25.5%	-339,160	-17.5%	-158,600	-8.2%	-278,380	-14.3%	income afterwards	14
ALL	\$ 89,630	\$ -9,750	-10.9%	\$ -6,770	-7.6%	\$ -3,810	-4.3%	\$ -6,120	-6.8%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,520	\$ -190	-1.5%	\$ -120	-0.9%	\$ –130	-1.0%	\$ –180	-1.4%	Insufficient informa	ation.
Second 20%	29,230	-1,020	-3.5%	-330	-1.1%	-710	-2.4%	-1,180	-4.0%	Proposes repeal of	f the
Middle 20%	48,820	-1,990	-4.1%	-1,000	-2.1%	-1,210	-2.5%	-2,200	-4.5%	personal income ta	ax and
Fourth 20%	74,450	-3,390	-4.5%	-2,340	-3.1%	-1,830	-2.5%	-3,210	-4.3%	possibly the enacti	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 tax	or "flat
Next 4%	227,210	-23,670	-10.4%	-17,600	-7.7%	-9,180	-4.0%	-13,020	-5.7%	tax" exempting inv	estment
Top 1%	964,720	-227,520	-23.6%	-162,600	-16.9%	-76,990	-8.0%	-137,450	-14.2%	income afterwards	
ALL	\$ 69,040	\$ -5,710	-8.3%	\$ -3,890	-5.6%	\$ -2,560	-3.7%	\$ -4,310	-6.2%	?	?

State Taxpaye	ſS	Gingrich	Tax Plan	Perry Ta	ix Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	x Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 13,370	\$ –180	-1.4%	\$ –110	-0.8%	\$ –130	-1.0%	\$ –150	-1.1%	Insufficient informa	tion.
Second 20%	34,540	-830	-2.4%	-260	-0.8%	-670	-1.9%	-1,020	-3.0%	Proposes repeal of	f the
Middle 20%	54,690	-2,140	-3.9%	-1,190	-2.2%	-1,320	-2.4%	-2,240	-4.1%	personal income ta	ix and
Fourth 20%	81,320	-4,310	-5.3%	-2,840	-3.5%	-2,450	-3.0%	-4,260	-5.2%	possibly the enactr	ment of a
Next 15%	125,260	-8,200	-6.5%	-5,920	-4.7%	-4,820	-3.8%	-6,800	-5.4%	national sales tax o	or "flat
Next 4%	237,110	-26,410	-11.1%	-20,050	-8.5%	-10,150	-4.3%	-14,380	-6.1%	tax" exempting inv	estment
Top 1%	1,017,370	-228,050	-22.4%	-164,560	-16.2%	-75,650	-7.4%	-131,550	-12.9%	income afterwards	
ALL	\$ 74,690	\$ -6,040	-8.1%	\$ -4,200	-5.6%	\$ -2,790	-3.7%	\$ -4,430	-5.9%	?	?

Impacts of	GOP Presi	dential Cano	lidates' Tax	Plans in 201	4 in Kansas						
State Taxpayer	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,520	\$ -230	-1.8%	\$ –130	-1.0%	\$ –150	-1.2%	\$ -210	-1.7%	Insufficient information	ition.
Second 20%	31,270	-1,040	-3.3%	-300	-1.0%	-760	-2.4%	-1,170	-3.8%	Proposes repeal o	f the
Middle 20%	51,760	-1,950	-3.8%	-1,000	-1.9%	-1,240	-2.4%	-2,070	-4.0%	personal income ta	ix and
Fourth 20%	82,360	-4,170	-5.1%	-3,050	-3.7%	-2,350	-2.9%	-4,040	-4.9%	possibly the enact	ment of a
Next 15%	132,450	-9,040	-6.8%	-6,760	-5.1%	-5,160	-3.9%	-6,910	-5.2%	national sales tax	or "flat
Next 4%	273,220	-32,540	-11.9%	-25,250	-9.2%	-11,160	-4.1%	-16,830	-6.2%	tax" exempting inv	estment
Top 1%	1,258,930	-286,900	-22.8%	-205,700	-16.3%	-96,840	-7.7%	-165,260	-13.1%	income afterwards	
ALL	\$ 78,580	\$ -7,030	-8.9%	\$ -4,990	-6.4%	\$ -3,100	-3.9%	\$ -4,900	-6.2%	?	?

State Taxpayer	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 10,700	\$ –130	-1.3%	\$ -90	-0.9%	\$ -80	-0.7%	\$ -120	-1.1%	Insufficient informa	tion.
Second 20%	25,950	-730	-2.8%	-200	-0.8%	-540	-2.1%	-780	-3.0%	Proposes repeal of	f the
Middle 20%	43,260	-1,400	-3.2%	-660	-1.5%	-940	-2.2%	-1,690	-3.9%	personal income ta	ix and
Fourth 20%	68,840	-3,050	-4.4%	-2,080	-3.0%	-1,750	-2.5%	-2,890	-4.2%	possibly the enactr	ment of a
Next 15%	112,150	-6,480	-5.8%	-4,710	-4.2%	-3,910	-3.5%	-5,800	-5.2%	national sales tax o	or "flat
Next 4%	224,070	-24,040	-10.7%	-18,290	-8.2%	-9,380	-4.2%	-13,100	-5.8%	tax" exempting inv	estment
Top 1%	942,560	-213,490	-22.6%	-153,110	-16.2%	-70,970	-7.5%	-122,210	-13.0%	income afterwards	
ALL	\$ 64,400	\$ -5,090	-7.9%	\$ -3,550	-5.5%	\$ -2,320	-3.6%	\$ -3,680	-5.7%	??	

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,200	\$ -120	-1.0%	\$ -50	-0.4%	\$ -90	-0.7%	\$ -100	-0.8%	Insufficient information	ation.
Second 20%	26,630	-740	-2.8%	-100	-0.4%	-590	-2.2%	-810	-3.0%	Proposes repeal o	f the
Middle 20%	45,470	-1,630	-3.6%	-730	-1.6%	-1,000	-2.2%	-1,850	-4.1%	personal income ta	ax and
Fourth 20%	73,780	-3,600	-4.9%	-2,180	-3.0%	-2,110	-2.9%	-3,580	-4.9%	possibly the enact	ment of a
Next 15%	133,180	-9,520	-7.2%	-6,190	-4.6%	-4,860	-3.6%	-6,990	-5.2%	national sales tax	or "flat
Next 4%	280,760	-34,390	-12.3%	-25,260	-9.0%	-11,140	-4.0%	-17,230	-6.1%	tax" exempting inv	estment
Top 1%	1,377,630	-311,010	-22.6%	-222,190	-16.1%	-99,700	-7.2%	-167,230	-12.1%	income afterwards	<i>.</i>
ALL	\$ 75,650	\$ -7,060	-9.3%	\$ -4,720	-6.2%	\$ -2,900	-3.8%	\$ -4,630	-6.1%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 14,210	\$ -210	-1.5%	\$ -110	-0.8%	\$ -160	-1.1%	\$ –190	-1.3%	Insufficient informa	ition.
Second 20%	29,420	-840	-2.8%	-250	-0.9%	-590	-2.0%	-960	-3.3%	Proposes repeal of	f the
Middle 20%	47,730	-1,530	-3.2%	-730	-1.5%	-990	-2.1%	-1,750	-3.7%	personal income ta	ax and
Fourth 20%	74,080	-3,320	-4.5%	-2,180	-2.9%	-1,970	-2.7%	-3,290	-4.4%	possibly the enacti	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 tax	or "flat
Next 4%	245,920	-27,610	-11.2%	-21,670	-8.8%	-10,360	-4.2%	-15,620	-6.4%	tax" exempting inv	estment
Top 1%	935,420	-219,210	-23.4%	-158,790	-17.0%	-74,370	-8.0%	-134,370	-14.4%	income afterwards	
ALL	\$ 69,750	\$ -5,510	-7.9%	\$ -3,890	-5.6%	\$ -2,530	-3.6%	\$ -4,090	-5.9%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney ⁻	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 14,120	\$ –290	-2.1%	\$ -140	-1.0%	\$ –180	-1.3%	\$ -310	-2.2%	Insufficient informa	ation.
Second 20%	35,670	-1,040	-2.9%	-370	-1.0%	-730	-2.0%	-1,240	-3.5%	Proposes repeal of	f the
Middle 20%	59,880	-2,040	-3.4%	-1,110	-1.8%	-1,260	-2.1%	-1,950	-3.3%	personal income ta	ax and
Fourth 20%	96,120	-4,350	-4.5%	-3,390	-3.5%	-2,690	-2.8%	-3,400	-3.5%	possibly the enacti	ment of a
Vext 15%	164,890	-11,380	-6.9%	-9,270	-5.6%	-6,260	-3.8%	-6,220	-3.8%	national sales tax (or "flat
Vext 4%	343,260	-44,000	-12.8%	-35,440	-10.3%	-12,550	-3.7%	-20,030	-5.8%	tax" exempting inv	estment
Гор 1%	1,663,330	-396,560	-23.8%	-282,190	-17.0%	-129,060	-7.8%	-230,140	-13.8%	income afterwards	
ALL	\$ 95,390	\$ -8,980	-9.4%	\$ -6,620	-6.9%	\$ -3,700	-3.9%	\$ -5,450	-5.7%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ix Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ix Change	Average Ta	x Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 13,580	\$ -210	-1.6%	\$ -140	-1.0%	\$ -140	-1.0%	\$ -200	-1.5%	Insufficient informa	tion.
Second 20%	33,840	-910	-2.7%	-330	-1.0%	-690	-2.0%	-1,140	-3.4%	Proposes repeal of	the
Middle 20%	58,890	-2,110	-3.6%	-1,240	-2.1%	-1,270	-2.2%	-2,140	-3.6%	personal income ta	x and
Fourth 20%	94,330	-4,880	-5.2%	-3,570	-3.8%	-2,880	-3.1%	-3,870	-4.1%	possibly the enactr	nent of a
Next 15%	167,590	-12,570	-7.5%	-9,840	-5.9%	-6,270	-3.7%	-7,090	-4.2%	national sales tax o	or "flat
Next 4%	384,870	-54,440	-14.1%	-42,910	-11.1%	-14,660	-3.8%	-26,570	-6.9%	tax" exempting inve	estment
Top 1%	2,202,280	-562,110	-25.5%	-384,820	-17.5%	-179,360	-8.1%	-315,880	-14.3%	income afterwards.	
ALL	\$ 101,800	\$ -11,260	-11.1%	\$ -8,060	-7.9%	\$ -4,300	-4.2%	\$ -6,750	-6.6%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 11,270	\$ -140	-1.3%	\$ -100	-0.8%	\$ -100	-0.9%	\$ -130	-1.1%	Insufficient informa	ation.
Second 20%	27,950	-970	-3.5%	-350	-1.3%	-680	-2.4%	-1,100	-3.9%	Proposes repeal of	f the
Middle 20%	48,550	-1,870	-3.8%	-1,010	-2.1%	-1,150	-2.4%	-2,030	-4.2%	personal income ta	ax and
Fourth 20%	76,280	-3,610	-4.7%	-2,630	-3.4%	-2,000	-2.6%	-3,380	-4.4%	possibly the enacti	ment of a
Next 15%	124,450	-8,000	-6.4%	-6,050	-4.9%	-4,550	-3.7%	-6,420	-5.2%	national sales tax	or "flat
Next 4%	240,960	-26,390	-11.0%	-20,230	-8.4%	-9,510	-3.9%	-13,020	-5.4%	tax" exempting inv	estment
Top 1%	1,099,670	-269,970	-24.6%	-190,820	-17.4%	-90,510	-8.2%	-159,420	-14.5%	income afterwards	
ALL	\$ 71,210	\$ -6,240	-8.8%	\$ -4,410	-6.2%	\$ -2,740	-3.8%	\$ -4,390	-6.2%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 13,790	\$ -220	-1.6%	\$ –130	-0.9%	\$ -160	-1.2%	\$ -170	-1.2%	Insufficient informa	ation.
Second 20%	33,230	-1,020	-3.1%	-370	-1.1%	-730	-2.2%	-1,200	-3.6%	Proposes repeal of	f the
Middle 20%	55,120	-2,010	-3.6%	-1,120	-2.0%	-1,240	-2.2%	-1,970	-3.6%	personal income ta	ax and
Fourth 20%	81,880	-3,650	-4.5%	-2,640	-3.2%	-2,130	-2.6%	-3,390	-4.1%	possibly the enacti	ment 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 "flat
Next 4%	296,470	-34,990	-11.8%	-28,330	-9.6%	-11,630	-3.9%	-17,690	-6.0%	tax" exempting inv	estment
Top 1%	1,483,570	-346,740	-23.4%	-245,250	-16.5%	-114,030	-7.7%	-202,060	-13.6%	income afterwards	i.
ALL	\$ 82,850	\$ -7,500	-9.0%	\$ -5,410	-6.5%	\$ -3,200	-3.9%	\$ -5,050	-6.1%	?	?

State Taxpayer	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 10,320	\$ -90	-0.9%	\$ -70	-0.6%	\$ -40	-0.4%	\$ -90	-0.9%	Insufficient informa	ition.
Second 20%	20,720	-540	-2.6%	-90	-0.4%	-450	-2.2%	-540	-2.6%	Proposes repeal of	f the
Middle 20%	34,900	-1,320	-3.8%	-440	-1.2%	-870	-2.5%	-1,460	-4.2%	personal income ta	ax and
Fourth 20%	60,810	-2,340	-3.8%	-1,230	-2.0%	-1,440	-2.4%	-2,350	-3.9%	possibly the enacti	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 tax	or "flat
Next 4%	203,840	-20,130	-9.9%	-14,590	-7.2%	-8,250	-4.0%	-11,370	-5.6%	tax" exempting inv	estment
Top 1%	840,710	-169,360	-20.1%	-118,540	-14.1%	-54,100	-6.4%	-98,790	-11.8%	income afterwards	
ALL	\$ 56,710	\$ -4,250	-7.5%	\$ -2,760	-4.9%	\$ -1,950	-3.4%	\$ -3,170	-5.6%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney ⁻	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,110	\$ –180	-1.5%	\$ -100	-0.8%	\$ –130	-1.1%	\$ -160	-1.3%	Insufficient informa	ation.
Second 20%	27,570	-890	-3.2%	-240	-0.9%	-660	-2.4%	-1,010	-3.7%	Proposes repeal of	f the
Middle 20%	46,480	-1,490	-3.2%	-640	-1.4%	-1,020	-2.2%	-1,720	-3.7%	personal income ta	ax and
Fourth 20%	74,430	-3,520	-4.7%	-2,350	-3.2%	-2,060	-2.8%	-3,340	-4.5%	possibly the enacti	ment of a
Vext 15%	121,550	-7,750	-6.4%	-5,720	-4.7%	-4,490	-3.7%	-6,400	-5.3%	national sales tax (or "flat
Vext 4%	252,990	-28,890	-11.4%	-22,030	-8.7%	-10,520	-4.2%	-14,910	-5.9%	tax" exempting investment	
Гор 1%	1,230,910	-290,390	-23.6%	-208,000	-16.9%	-95,380	-7.7%	-163,910	-13.3%	income afterwards	
ALL	\$ 72,000	\$ -6,390	-8.9%	\$ -4,450	-6.2%	\$ -2,800	-3.9%	\$ -4,410	-6.1%	???	

impacts of	GOP Presi	dential Cano	lidates' l'ax	Plans in 201	4 in Montan	а					
State Taxpayer	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul T	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax Change	Average T	ax 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%	\$ 11,390	\$ –170	-1.5%	\$ -120	-1.0%	\$ -100	-0.9%	\$ -150	-1.3%	Insufficient information	ation.
Second 20%	27,070	-770	-2.8%	-290	-1.1%	-580	-2.1%	-820	-3.0%	Proposes repeal of	f the
Middle 20%	44,240	-1,450	-3.3%	-680	-1.5%	-970	-2.2%	-1,610	-3.6%	personal income ta	ax and
Fourth 20%	70,780	-3,500	-4.9%	-2,030	-2.9%	-2,020	-2.9%	-3,160	-4.5%	possibly the enact	ment of a
Next 15%	117,560	-7,440	-6.3%	-5,360	-4.6%	-4,550	-3.9%	-6,440	-5.5%	national sales tax	or "flat
Next 4%	251,460	-28,920	-11.5%	-21,360	-8.5%	-10,730	-4.3%	-17,360	-6.9%	tax" exempting inv	estment
Top 1%	1,062,440	-229,520	-21.6%	-164,370	-15.5%	-68,700	-6.5%	-139,260	-13.1%	income afterwards	
ALL	\$ 68,400	\$ -5,770	-8.4%	\$ -3,940	-5.8%	\$ -2,540	-3.7%	\$ -4,240	-6.2%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 13,350	\$ –170	-1.3%	\$ -90	-0.7%	\$ -140	-1.0%	\$ -120	-0.9%	Insufficient informa	ation.
Second 20%	32,320	-910	-2.8%	-180	-0.5%	-720	-2.2%	-1,110	-3.4%	Proposes repeal of	f the
Middle 20%	52,170	-1,780	-3.4%	-880	-1.7%	-1,100	-2.1%	-1,880	-3.6%	personal income ta	ax and
Fourth 20%	80,100	-4,100	-5.1%	-2,910	-3.6%	-2,360	-2.9%	-4,100	-5.1%	possibly the enacti	ment of a
Next 15%	130,590	-8,150	-6.2%	-6,070	-4.7%	-4,760	-3.6%	-6,750	-5.2%	national sales tax	or "flat
Next 4%	255,400	-31,300	-12.3%	-23,930	-9.4%	-11,870	-4.6%	-18,100	-7.1%	tax" exempting inv	estment
Top 1%	1,296,060	-293,050	-22.6%	-205,650	-15.9%	-95,470	-7.4%	-169,310	-13.1%	income afterwards	
ALL	\$ 78,320	\$ -6,820	-8.7%	\$ -4,750	-6.1%	\$ -3,010	-3.8%	\$ -4,890	-6.2%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 14,650	\$ -380	-2.6%	\$ -190	-1.3%	\$ -280	-1.9%	\$ -370	-2.5%	Insufficient informa	ation.
Second 20%	29,360	-930	-3.2%	-310	-1.1%	-670	-2.3%	-1,080	-3.7%	Proposes repeal of	f the
Middle 20%	47,230	-1,620	-3.4%	-740	-1.6%	-1,030	-2.2%	-1,720	-3.6%	personal income ta	and
Fourth 20%	72,520	-3,360	-4.6%	-2,300	-3.2%	-1,790	-2.5%	-3,160	-4.4%	possibly the enacti	ment of a
Next 15%	116,690	-7,510	-6.4%	-5,400	-4.6%	-3,890	-3.3%	-6,030	-5.2%	national sales tax	or "flat
Next 4%	261,410	-34,040	-13.0%	-23,910	-9.1%	-12,550	-4.8%	-19,860	-7.6%	tax" exempting inv	estment
Top 1%	2,017,310	-540,520	-26.8%	-351,530	-17.4%	-183,620	-9.1%	-336,040	-16.7%	income afterwards	•
ALL	\$ 80,030	\$ -9,100	-11.4%	\$ -5,960	-7.4%	\$ -3,660	-4.6%	\$ -6,310	-7.9%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 17,070	\$ -400	-2.3%	\$ -150	-0.9%	\$ -290	-1.7%	\$ -450	-2.6%	Insufficient informa	ition.
Second 20%	39,100	-1,020	-2.6%	-390	-1.0%	-750	-1.9%	-1,420	-3.6%	Proposes repeal of	f the
Middle 20%	61,580	-2,380	-3.9%	-1,300	-2.1%	-1,400	-2.3%	-2,390	-3.9%	personal income ta	ax and
Fourth 20%	95,400	-4,540	-4.8%	-3,520	-3.7%	-2,700	-2.8%	-4,290	-4.5%	possibly the enacti	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 tax	or "flat
Next 4%	319,650	-42,090	-13.2%	-31,730	-9.9%	-13,120	-4.1%	-21,340	-6.7%	tax" exempting inv	estment
Top 1%	1,488,380	-387,280	-26.0%	-264,770	-17.8%	-125,900	-8.5%	-219,570	-14.8%	income afterwards	
ALL	\$ 92,600	\$ -8,910	-9.6%	\$ -6,200	-6.7%	\$ -3,660	-4.0%	\$ -5,880	-6.4%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 14,770	\$ -260	-1.7%	\$ –110	-0.7%	\$ –190	-1.3%	\$ -240	-1.7%	Insufficient informa	ation.
Second 20%	35,570	-1,000	-2.8%	-350	-1.0%	-700	-2.0%	-1,250	-3.5%	Proposes repeal of	f the
Middle 20%	61,730	-2,210	-3.6%	-1,340	-2.2%	-1,380	-2.2%	-2,050	-3.3%	personal income ta	ax and
Fourth 20%	100,860	-5,340	-5.3%	-4,060	-4.0%	-3,320	-3.3%	-4,130	-4.1%	possibly the enacti	ment of a
Vext 15%	179,040	-14,390	-8.0%	-11,790	-6.6%	-7,160	-4.0%	-7,410	-4.1%	national sales tax (or "flat
Vext 4%	407,020	-59,940	-14.7%	-49,260	-12.1%	-15,930	-3.9%	-29,120	-7.2%	tax" exempting inv	estment
Гор 1%	2,123,090	-491,100	-23.1%	-347,830	-16.4%	-146,410	-6.9%	-250,710	-11.8%	income afterwards	
ALL	\$ 106,170	\$ -11,180	-10.5%	\$ -8,350	-7.9%	\$ -4,280	-4.0%	\$ -6,310	-5.9%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax 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%	\$ 12,580	\$ -210	-1.6%	\$ -80	-0.6%	\$ -160	-1.3%	\$ -190	-1.5%	Insufficient informa	tion.
Second 20%	28,460	-920	-3.2%	-170	-0.6%	-720	-2.5%	-1,010	-3.5%	Proposes repeal of	the
Middle 20%	45,940	-1,750	-3.8%	-700	-1.5%	-1,110	-2.4%	-2,040	-4.4%	personal income ta	x and
Fourth 20%	74,400	-3,530	-4.7%	-2,170	-2.9%	-1,890	-2.5%	-3,270	-4.4%	possibly the enactr	nent of a
Next 15%	128,510	-8,380	-6.5%	-5,640	-4.4%	-4,430	-3.4%	-6,170	-4.8%	national sales tax o	or "flat
Next 4%	260,650	-28,940	-11.1%	-21,450	-8.2%	-10,050	-3.9%	-14,880	-5.7%	tax" exempting inve	estment
Top 1%	1,012,040	-218,780	-21.6%	-152,510	-15.1%	-68,680	-6.8%	-125,310	-12.4%	income afterwards.	
ALL	\$ 71,500	\$ -5,860	-8.2%	\$ -3,830	-5.4%	\$ -2,520	-3.5%	\$ -4,070	-5.7%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ix Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,020	\$ –150	-1.2%	\$ -80	-0.7%	\$ -100	-0.8%	\$ -130	-1.1%	Insufficient informa	tion.
Second 20%	27,730	-770	-2.8%	-200	-0.7%	-580	-2.1%	-860	-3.1%	Proposes repeal of	f the
Middle 20%	49,320	-1,700	-3.4%	-820	-1.7%	-1,150	-2.3%	-1,860	-3.8%	personal income ta	ix and
Fourth 20%	82,230	-3,960	-4.8%	-2,770	-3.4%	-2,490	-3.0%	-3,200	-3.9%	possibly the enacti	ment of a
Next 15%	148,640	-11,010	-7.4%	-9,260	-6.2%	-6,230	-4.2%	-6,530	-4.4%	national sales tax	or "flat
Next 4%	363,900	-51,670	-14.2%	-42,130	-11.6%	-13,530	-3.7%	-24,690	-6.8%	tax" exempting inv	estment
Top 1%	2,738,160	-642,460	-23.5%	-447,050	-16.3%	-199,510	-7.3%	-326,050	-11.9%	income afterwards	
ALL	\$ 97,100	\$ -11,340	-11.7%	\$ -8,230	-8.5%	\$ -4,290	-4.4%	\$ -6,400	-6.6%	??	

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 11,940	\$ -150	-1.2%	\$ -100	-0.8%	\$ -100	-0.8%	\$ -140	-1.1%	Insufficient information	ation.
Second 20%	25,530	-840	-3.3%	-210	-0.8%	-660	-2.6%	-900	-3.5%	Proposes repeal of	f the
Middle 20%	42,510	-1,450	-3.4%	-640	-1.5%	-970	-2.3%	-1,640	-3.9%	personal income ta	ax and
Fourth 20%	69,410	-2,890	-4.2%	-2,090	-3.0%	-1,650	-2.4%	-2,770	-4.0%	possibly the enacti	ment of a
Next 15%	117,810	-6,980	-5.9%	-5,190	-4.4%	-4,120	-3.5%	-5,770	-4.9%	national sales tax	or "flat
Next 4%	250,210	-28,190	-11.3%	-21,920	-8.8%	-10,270	-4.1%	-13,920	-5.6%	tax" exempting inv	estment
Top 1%	1,063,350	-248,450	-23.4%	-177,500	-16.7%	-79,080	-7.4%	-142,190	-13.4%	income afterwards	<i>.</i>
ALL	\$ 67,540	\$ -5,680	-8.4%	\$ -4,010	-5.9%	\$ -2,480	-3.7%	\$ -3,910	-5.8%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 16,390	\$ -300	-1.8%	\$ -120	-0.7%	\$ –210	-1.3%	\$ -250	-1.6%	Insufficient informa	ition.
Second 20%	35,150	-780	-2.2%	-230	-0.6%	-620	-1.8%	-1,030	-2.9%	Proposes repeal of	f the
Middle 20%	59,350	-2,460	-4.1%	-1,020	-1.7%	-1,410	-2.4%	-2,260	-3.8%	personal income ta	ax and
Fourth 20%	91,540	-4,930	-5.4%	-3,040	-3.3%	-3,080	-3.4%	-5,160	-5.6%	possibly the enacti	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 tax	or "flat
Next 4%	278,320	-30,560	-11.0%	-22,070	-7.9%	-10,610	-3.8%	-17,440	-6.3%	tax" exempting inv	estment
Top 1%	1,224,870	-251,410	-20.5%	-180,460	-14.7%	-74,080	-6.0%	-135,930	-11.1%	income afterwards	
ALL	\$ 84,830	\$ -7,120	-8.4%	\$ -4,690	-5.5%	\$ -3,100	-3.7%	\$ -5,160	-6.1%	?	?

State Taxpayer	s	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average T	ax 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%	\$ 11,490	\$ –170	-1.5%	\$ –120	-1.0%	\$ –110	-1.0%	\$ –150	-1.3%	Insufficient informa	ation.
Second 20%	26,140	-880	-3.4%	-290	-1.1%	-630	-2.4%	-970	-3.7%	Proposes repeal of	f the
Middle 20%	43,300	-1,550	-3.6%	-740	-1.7%	-1,020	-2.4%	-1,790	-4.1%	personal income ta	ax and
Fourth 20%	66,000	-2,980	-4.5%	-2,050	-3.1%	-1,760	-2.7%	-2,800	-4.2%	possibly the enacti	ment of a
Vext 15%	104,680	-6,460	-6.2%	-4,900	-4.7%	-3,810	-3.6%	-5,760	-5.5%	national sales tax (or "flat
Vext 4%	215,390	-23,080	-10.7%	-17,990	-8.4%	-9,250	-4.3%	-12,740	-5.9%	tax" exempting inv	estment
Гор 1%	987,090	-233,160	-23.6%	-171,360	-17.4%	-80,410	-8.1%	-135,980	-13.8%	income afterwards	
ALL	\$ 62,760	\$ -5,290	-8.4%	\$ -3,770	-6.0%	\$ -2,420	-3.9%	\$ -3,840	-6.1%	??	

				Plans in 201							
State Taxpayer	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	(Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax Change	Average T	ax 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%	\$ 10,990	\$ -140	-1.3%	\$ -90	-0.8%	\$ -90	-0.8%	\$ -140	-1.3%	Insufficient information	ation.
Second 20%	25,080	-770	-3.1%	-120	-0.5%	-630	-2.5%	-830	-3.3%	Proposes repeal o	f the
Middle 20%	43,440	-1,570	-3.6%	-710	-1.6%	-1,050	-2.4%	-1,780	-4.1%	personal income ta	ax and
Fourth 20%	70,310	-3,210	-4.6%	-1,850	-2.6%	-1,790	-2.5%	-3,150	-4.5%	possibly the enact	ment of a
Next 15%	122,180	-7,670	-6.3%	-5,500	-4.5%	-4,140	-3.4%	-6,730	-5.5%	national sales tax	or "flat
Next 4%	253,590	-24,370	-9.6%	-17,830	-7.0%	-9,020	-3.6%	-13,100	-5.2%	tax" exempting inv	estment
Top 1%	1,314,590	-304,710	-23.2%	-211,620	-16.1%	-97,320	-7.4%	-176,110	-13.4%	income afterwards	i.
ALL	\$ 70,950	\$ -6,290	-8.9%	\$ -4,190	-5.9%	\$ -2,660	-3.7%	\$ -4,470	-6.3%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,430	\$ –250	-2.0%	\$ –190	-1.5%	\$ –150	-1.2%	\$ -240	-2.0%	Insufficient information	ation.
Second 20%	27,950	-770	-2.8%	-250	-0.9%	-600	-2.1%	-880	-3.1%	Proposes repeal o	f the
Middle 20%	46,990	-1,750	-3.7%	-900	-1.9%	-1,100	-2.3%	-1,920	-4.1%	personal income ta	ax and
Fourth 20%	74,950	-3,310	-4.4%	-2,480	-3.3%	-1,930	-2.6%	-3,030	-4.0%	possibly the enact	ment of a
Next 15%	126,030	-7,670	-6.1%	-6,130	-4.9%	-4,680	-3.7%	-5,930	-4.7%	national sales tax	or "flat
Next 4%	261,720	-29,600	-11.3%	-23,220	-8.9%	-10,720	-4.1%	-15,230	-5.8%	tax" exempting inv	estment
Top 1%	1,068,240	-249,950	-23.4%	-176,810	-16.6%	-81,020	-7.6%	-145,060	-13.6%	income afterwards	
ALL	\$ 71,700	\$ -6,010	-8.4%	\$ -4,350	-6.1%	\$ -2,680	-3.7%	\$ -4,150	-5.8%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,880	\$ -200	-1.5%	\$ -110	-0.9%	\$ -130	-1.0%	\$ -190	-1.5%	Insufficient informa	ation.
Second 20%	30,650	-800	-2.6%	-290	-0.9%	-580	-1.9%	-1,000	-3.3%	Proposes repeal of	f the
Middle 20%	51,820	-1,960	-3.8%	-990	-1.9%	-1,210	-2.3%	-2,180	-4.2%	personal income ta	ax and
Fourth 20%	79,790	-3,880	-4.9%	-2,750	-3.4%	-2,310	-2.9%	-3,520	-4.4%	possibly the enacti	ment 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 "flat
Next 4%	281,600	-34,820	-12.4%	-26,450	-9.4%	-11,430	-4.1%	-17,290	-6.1%	tax" exempting inv	estment
Top 1%	1,367,860	-336,160	-24.6%	-236,850	-17.3%	-109,510	-8.0%	-193,520	-14.1%	income afterwards	<i>.</i>
ALL	\$ 78,930	\$ -7,450	-9.4%	\$ -5,240	-6.6%	\$ -3,150	-4.0%	\$ -5,000	-6.3%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 11,280	\$ -120	-1.1%	\$ -80	-0.7%	\$ -80	-0.7%	\$ –110	-1.0%	Insufficient informa	ation.
Second 20%	26,860	-730	-2.7%	-200	-0.7%	-560	-2.1%	-870	-3.2%	Proposes repeal of	f the
Middle 20%	48,280	-1,580	-3.3%	-740	-1.5%	-1,050	-2.2%	-1,760	-3.7%	personal income ta	ax and
Fourth 20%	77,680	-3,160	-4.1%	-2,570	-3.3%	-1,870	-2.4%	-2,820	-3.6%	possibly the enacti	ment 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 "flat
Next 4%	271,280	-33,030	-12.2%	-25,790	-9.5%	-11,630	-4.3%	-17,590	-6.5%	tax" exempting inv	estment
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%	?	?

State Taxpayer	s	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney ⁻	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 11,380	\$ –170	-1.5%	\$ -90	-0.8%	\$ –120	-1.1%	\$ -160	-1.4%	Insufficient informa	ation.
Second 20%	24,810	-710	-2.9%	-170	-0.7%	-560	-2.3%	-750	-3.0%	Proposes repeal of	f the
Middle 20%	39,470	-1,300	-3.3%	-470	-1.2%	-890	-2.3%	-1,490	-3.8%	personal income ta	ax and
Fourth 20%	65,000	-2,820	-4.3%	-1,890	-2.9%	-1,610	-2.5%	-2,720	-4.2%	possibly the enacti	ment of a
Vext 15%	110,360	-6,540	-5.9%	-4,810	-4.4%	-3,840	-3.5%	-5,880	-5.3%	national sales tax	or "flat
Vext 4%	229,050	-24,250	-10.6%	-18,140	-7.9%	-9,380	-4.1%	-12,710	-5.5%	tax" exempting inv	estment
Гор 1%	944,760	-212,180	-22.5%	-150,450	-15.9%	-68,770	-7.3%	-123,670	-13.1%	income afterwards	
ALL	\$ 62,640	\$ -5,070	-8.1%	\$ -3,470	-5.5%	\$ -2,270	-3.6%	\$ -3,670	-5.9%	??	

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax Change	Average T	ax 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%	\$ 12,630	\$ –180	-1.5%	\$ -130	-1.1%	\$ -120	-1.0%	\$ -110	-0.9%	Insufficient information	tion.
Second 20%	30,450	-730	-2.4%	-210	-0.7%	-590	-1.9%	-870	-2.9%	Proposes repeal of	f the
Middle 20%	51,880	-2,270	-4.4%	-1,130	-2.2%	-1,450	-2.8%	-2,400	-4.6%	personal income ta	ix and
Fourth 20%	78,380	-3,950	-5.0%	-2,460	-3.1%	-2,470	-3.2%	-4,010	-5.1%	possibly the enacti	ment of a
Next 15%	124,080	-9,160	-7.4%	-6,170	-5.0%	-4,990	-4.0%	-8,070	-6.5%	national sales tax	or "flat
Next 4%	259,260	-31,630	-12.2%	-22,300	-8.6%	-11,450	-4.4%	-19,340	-7.5%	tax" exempting inv	estment
Top 1%	1,376,050	-307,590	-22.4%	-211,750	-15.4%	-93,870	-6.8%	-176,640	-12.8%	income afterwards	
ALL	\$ 76,740	\$ -7,130	-9.3%	\$ -4,710	-6.1%	\$ -3,060	-4.0%	\$ -5,210	-6.8%	??	

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 12,230	\$ –130	-1.0%	\$ -80	-0.7%	\$ -90	-0.7%	\$ –110	-0.9%	Insufficient informa	ation.
Second 20%	26,800	-730	-2.7%	-170	-0.6%	-570	-2.1%	-810	-3.0%	Proposes repeal of	f the
Middle 20%	44,090	-1,770	-4.0%	-770	-1.8%	-1,150	-2.6%	-1,980	-4.5%	personal income ta	ax and
Fourth 20%	68,280	-2,870	-4.2%	-1,910	-2.8%	-1,620	-2.4%	-2,860	-4.2%	possibly the enacti	ment of a
Next 15%	114,350	-7,340	-6.4%	-5,030	-4.4%	-3,860	-3.4%	-6,410	-5.6%	national sales tax	or "flat
Next 4%	246,990	-26,960	-10.9%	-19,130	-7.7%	-9,230	-3.7%	-13,950	-5.6%	tax" exempting inv	estment
Top 1%	1,172,650	-276,970	-23.6%	-188,770	-16.1%	-92,090	-7.9%	-161,170	-13.7%	income afterwards	
ALL	\$ 68,270	\$ -6,010	-8.8%	\$ -3,970	-5.8%	\$ -2,540	-3.7%	\$ -4,250	-6.2%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 13,390	\$ -220	-1.6%	\$ -110	-0.8%	\$ -180	-1.3%	\$ -200	-1.5%	Insufficient informa	ation.
Second 20%	29,100	-1,030	-3.5%	-250	-0.9%	-810	-2.8%	-1,140	-3.9%	Proposes repeal of	f the
Middle 20%	47,690	-1,840	-3.9%	-890	-1.9%	-1,140	-2.4%	-2,090	-4.4%	personal income ta	ax and
Fourth 20%	78,220	-3,880	-5.0%	-2,560	-3.3%	-2,160	-2.8%	-3,630	-4.6%	possibly the enacti	ment 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 "flat
Next 4%	315,970	-40,840	-12.9%	-30,380	-9.6%	-12,240	-3.9%	-19,790	-6.3%	tax" exempting inv	estment
Top 1%	1,882,000	-457,540	-24.3%	-312,980	-16.6%	-140,670	-7.5%	-248,770	-13.2%	income afterwards	i.
ALL	\$ 85,460	\$ -9,130	-10.7%	\$ -6,210	-7.3%	\$ -3,500	-4.1%	\$ -5,790	-6.8%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ax Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	ix Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 13,310	\$ -280	-2.1%	\$ -140	-1.1%	\$ –190	-1.4%	\$ -260	-2.0%	Insufficient informa	ition.
Second 20%	30,770	-950	-3.1%	-310	-1.0%	-730	-2.4%	-1,090	-3.5%	Proposes repeal of	f the
Middle 20%	49,990	-2,040	-4.1%	-910	-1.8%	-1,350	-2.7%	-2,170	-4.3%	personal income ta	ax and
Fourth 20%	77,880	-3,730	-4.8%	-2,470	-3.2%	-2,050	-2.6%	-3,570	-4.6%	possibly the enacti	ment of a
Next 15%	130,070	-8,260	-6.4%	-6,050	-4.6%	-4,550	-3.5%	-6,660	-5.1%	national sales tax	or "flat
Next 4%	267,090	-29,480	-11.0%	-22,410	-8.4%	-10,230	-3.8%	-16,510	-6.2%	tax" exempting inv	estment
Top 1%	1,362,330	-321,030	-23.6%	-216,570	-15.9%	-98,580	-7.2%	-185,990	-13.7%	income afterwards	
ALL	\$ 77,360	\$ -7,000	-9.0%	\$ -4,710	-6.1%	\$ -2,930	-3.8%	\$ -4,930	-6.4%	?	?

State Taxpaye	rs	Gingrich	Tax Plan	Perry Ta	ix Plan	Romney	Tax Plan	Santorum Tax	Plan (prelim)	Paul Ta	ax Plan
Income	Average	Average Ta	ax Change	Average Ta	x Change	Average Ta	ax Change	Average Ta	ax Change	Average T	ax 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%	\$ 13,850	\$ -260	-1.9%	\$ –120	-0.9%	\$ –180	-1.3%	\$ -230	-1.7%	Insufficient informa	ation.
Second 20%	31,980	-1,050	-3.3%	-350	-1.1%	-700	-2.2%	-1,160	-3.6%	Proposes repeal of	f the
Middle 20%	50,850	-1,720	-3.4%	-1,020	-2.0%	-1,140	-2.2%	-1,930	-3.8%	personal income ta	ax and
Fourth 20%	77,840	-3,660	-4.7%	-2,220	-2.9%	-2,080	-2.7%	-3,500	-4.5%	possibly the enacti	ment of a
Vext 15%	129,920	-8,900	-6.9%	-6,730	-5.2%	-5,230	-4.0%	-7,280	-5.6%	national sales tax (or "flat
Vext 4%	265,770	-34,970	-13.2%	-27,740	-10.4%	-12,680	-4.8%	-19,860	-7.5%	tax" exempting inv	estment
Гор 1%	1,107,060	-288,690	-26.1%	-207,790	-18.8%	-101,840	-9.2%	-179,070	-16.2%	income afterwards	
ALL	\$ 75,870	\$ -6,980	-9.2%	\$ -4,950	-6.5%	\$ -3,130	-4.1%	\$ -5,060	-6.7%	?	?

State Taxpayers		Gingrich Tax Plan		Perry Tax Plan		Romney Tax Plan		Santorum Tax Plan (prelim)		Paul Tax Plan	
Income	Average	Average Tax Change		Average Tax Change		Average Tax Change		Average Tax Change		Average Tax 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%	\$ 13,350	\$ -290	-2.2%	\$ -150	-1.1%	\$ -200	-1.5%	\$ -290	-2.2%	Insufficient informa	tion.
Second 20%	31,680	-960	-3.0%	-300	-0.9%	-690	-2.2%	-1,160	-3.6%	Proposes repeal of the	
Middle 20%	54,910	-2,040	-3.7%	-1,090	-2.0%	-1,240	-2.3%	-2,120	-3.9%	personal income tax and	
Fourth 20%	89,980	-4,210	-4.7%	-2,900	-3.2%	-2,440	-2.7%	-3,740	-4.2%	possibly the enactment of a	
Next 15%	158,370	-11,250	-7.1%	-8,520	-5.4%	-5,600	-3.5%	-6,400	-4.0%	national sales tax or "flat	
Next 4%	328,690	-40,830	-12.4%	-31,890	-9.7%	-12,120	-3.7%	-18,440	-5.6%	tax" exempting investment	
Top 1%	1,535,280	-360,680	-23.5%	-253,900	-16.5%	-118,990	-7.8%	-210,050	-13.7%	income afterwards.	
ALL	\$ 89,550	\$ -8,410	-9.4%	\$ -5,970	-6.7%	\$ -3,420	-3.8%	\$ -5,270	-5.9%	?	?

State Taxpayers		Gingrich Tax Plan		Perry Tax Plan		Romney Tax Plan		Santorum Tax Plan (prelim)		Paul Tax Plan	
Income Group	Average	Average Tax Change		Average Tax Change		Average Tax Change		Average Tax Change		Average Tax Change	
	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 informa	ation.
Second 20%	32,990	-980	-3.0%	-340	-1.0%	-700	-2.1%	-1,200	-3.6%	Proposes repeal of the	
Middle 20%	57,000	-2,390	-4.2%	-1,250	-2.2%	-1,400	-2.5%	-2,480	-4.3%	personal income tax and	
Fourth 20%	88,920	-4,760	-5.4%	-3,240	-3.6%	-2,610	-2.9%	-4,280	-4.8%	possibly the enactment of a	
Next 15%	148,540	-11,110	-7.5%	-7,880	-5.3%	-5,240	-3.5%	-7,460	-5.0%	national sales tax or "flat	
Next 4%	322,170	-44,100	-13.7%	-32,280	-10.0%	-14,100	-4.4%	-23,250	-7.2%	tax" exempting investment	
Top 1%	1,692,550	-422,720	-25.0%	-285,650	-16.9%	-138,000	-8.2%	-244,350	-14.4%	income afterwards	
ALL	\$ 89,210	\$ -9,240	-10.4%	\$ -6,260	-7.0%	\$ -3,670	-4.1%	\$ -6,090	-6.8%	?	?

				Plans in 2014 in West Vi		0					
State Taxpayers		Gingrich Tax Plan		Perry Tax Plan		Romney Tax Plan Average Tax Change		Santorum Tax Plan (prelim) Average Tax Change		Paul Tax Plan Average Tax Change	
Income Average		Average Tax Change		Average Tax 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%	\$ 11,190	\$ -140	-1.2%	\$ -100	-0.9%	\$ -80	-0.7%	\$ -130	-1.1%	Insufficient information	ition.
Second 20%	24,840	-600	-2.4%	-190	-0.8%	-440	-1.8%	-650	-2.6%	Proposes repeal of	í the
Middle 20%	40,830	-1,390	-3.4%	-600	-1.5%	-960	-2.4%	-1,600	-3.9%	personal income tax and	
Fourth 20%	70,440	-3,240	-4.6%	-2,040	-2.9%	-1,840	-2.6%	-3,400	-4.8%	possibly the enacti	ment of a
Next 15%	113,330	-6,580	-5.8%	-4,820	-4.3%	-3,910	-3.5%	-6,140	-5.4%	national sales tax	or "flat
Next 4%	210,600	-20,200	-9.6%	-14,980	-7.1%	-8,330	-4.0%	-10,850	-5.2%	tax" exempting inv	estment
Top 1%	749,890	-148,200	-19.8%	-106,110	-14.2%	-49,480	-6.6%	-80,540	-10.7%	income afterwards	
ALL	\$ 61,800	\$ -4.340	-7.0%	\$ -2,960	-4.8%	\$ -2.070	-3.3%	\$ -3.300	-5.3%	?	?

State Taxpayers		Gingrich Tax Plan		Perry Tax Plan		Romney Tax Plan		Santorum Tax Plan (prelim)		Paul Tax Plan	
Income Averag	Average	Average Ta	ax Change	Average Tax Change		Average Tax Change		Average Tax Change		Average Tax 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%	\$ 15,100	\$ -270	-1.8%	\$ -120	-0.8%	\$ -200	-1.3%	\$ -260	-1.7%	Insufficient informa	ation.
Second 20%	31,260	-750	-2.4%	-240	-0.8%	-560	-1.8%	-970	-3.1%	Proposes repeal of the	
Middle 20%	51,960	-1,980	-3.8%	-1,100	-2.1%	-1,170	-2.3%	-2,120	-4.1%	personal income tax and	
Fourth 20%	80,390	-3,760	-4.7%	-2,800	-3.5%	-2,220	-2.8%	-3,480	-4.3%	possibly the enactment of a	
Next 15%	124,640	-7,980	-6.4%	-6,130	-4.9%	-4,860	-3.9%	-6,630	-5.3%	national sales tax or "flat	
Next 4%	243,640	-27,550	-11.3%	-21,700	-8.9%	-10,250	-4.2%	-14,680	-6.0%	tax" exempting investment	
Top 1%	1,174,940	-280,240	-23.9%	-202,460	-17.2%	-90,300	-7.7%	-160,400	-13.7%	income afterwards	
ALL	\$ 75,670	\$ -6,450	-8.5%	\$ -4,660	-6.2%	\$ -2,870	-3.8%	\$ -4,560	-6.0%	?	?

				Plans in 201		5					
State Taxpayers		Gingrich Tax Plan		Perry Tax Plan		Romney Tax Plan		Santorum Tax Plan (prelim)		Paul Tax Plan	
Income Group	Average	Average Tax Change		Average Tax Change		Average Tax Change		Average Tax Change		Average Tax Change	
	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 information.	
Second 20%	36,150	-1,000	-2.8%	-380	-1.0%	-760	-2.1%	-1,290	-3.6%	Proposes repeal of	f the
Middle 20%	58,330	-2,530	-4.3%	-1,300	-2.2%	-1,350	-2.3%	-2,660	-4.6%	personal income tax and	
Fourth 20%	89,680	-5,220	-5.8%	-3,140	-3.5%	-3,090	-3.4%	-4,830	-5.4%	possibly the enactment of a	
Next 15%	138,300	-10,750	-7.8%	-7,380	-5.3%	-5,150	-3.7%	-8,430	-6.1%	national sales tax or "flat	
Next 4%	295,770	-42,310	-14.3%	-29,270	-9.9%	-14,470	-4.9%	-24,950	-8.4%	tax" exempting investment	
Top 1%	2,662,780	-690,570	-25.9%	-475,300	-17.8%	-220,100	-8.3%	-411,510	-15.5%	income afterwards.	
ALL	\$ 99,540	\$ -12,180	-12.2%	\$ -8,130	-8.2%	\$ -4,690	-4.7%	\$ -8,300	-8.3%	?	?