

Analysis of Governor Brownback's Tax Proposals

Kansas Residents, 2011 Income Levels

2011 Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%	\$ State Impact (thousands)
Income Range	Less Than \$20,000	\$20,000 – \$35,000	\$35,000 – \$57,000	\$57,000 – \$90,000	\$90,000 – \$165,000	\$165,000 – \$400,000	\$400,000 – Or More	
Average Income in Group	\$11,000	\$28,000	\$46,000	\$73,000	\$116,000	\$237,000	\$1,054,000	

Income Tax Changes

Tax as % of Income	+1.5%	+0.5%	+0.0%	-0.2%	-0.4%	-1.0%	-1.7%	\$ -393,000
Average Tax Change	\$ 166	\$ 152	\$ 15	\$ (166)	\$ (466)	\$ (2,343)	\$ (17,669)	

Sales Tax Hike

Tax as % of Income	0.4%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	\$ +215,000
Average Tax Change	\$ 44	\$ 94	\$ 131	\$ 180	\$ 221	\$ 289	\$ 737	

Income Tax Changes Combined With Sales Tax Hike

Tax as % of Income	+1.9%	+0.9%	+0.3%	+0.0%	-0.2%	-0.9%	-1.6%	(178,000)
Average Tax Change	\$ 209	\$ 246	\$ 146	\$ 14	\$ (244)	\$ (2,054)	\$ (16,933)	

SOURCE: Institute on Taxation and Economic Policy Microsimulation Tax Model, January 2012