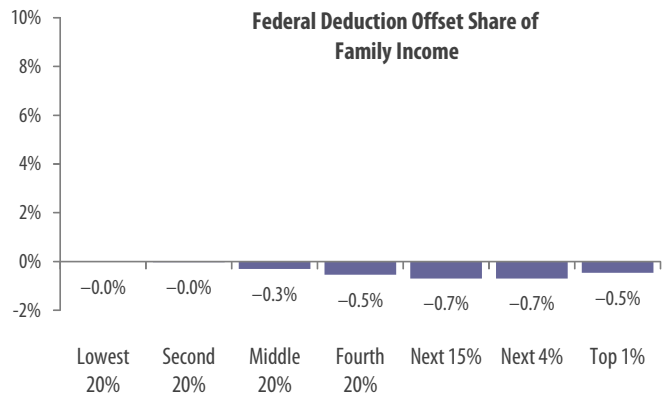
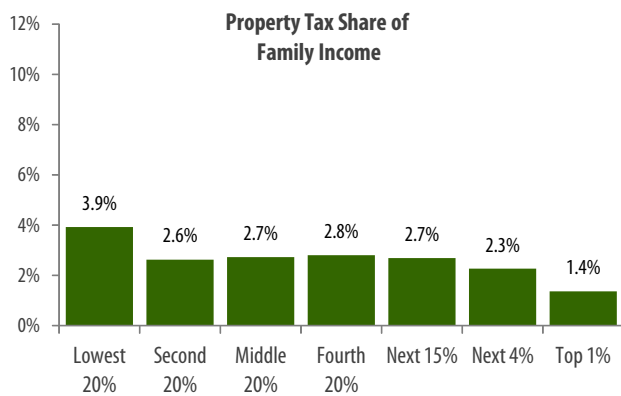
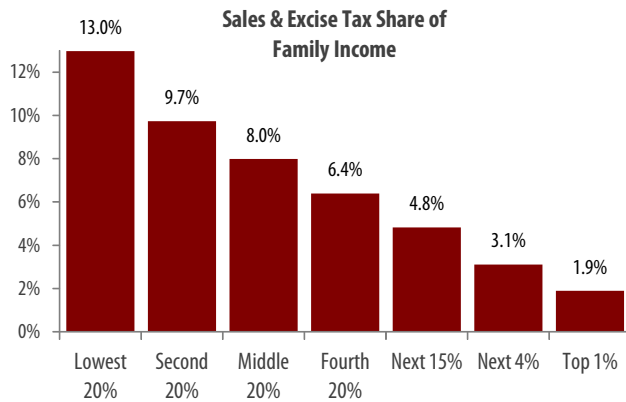
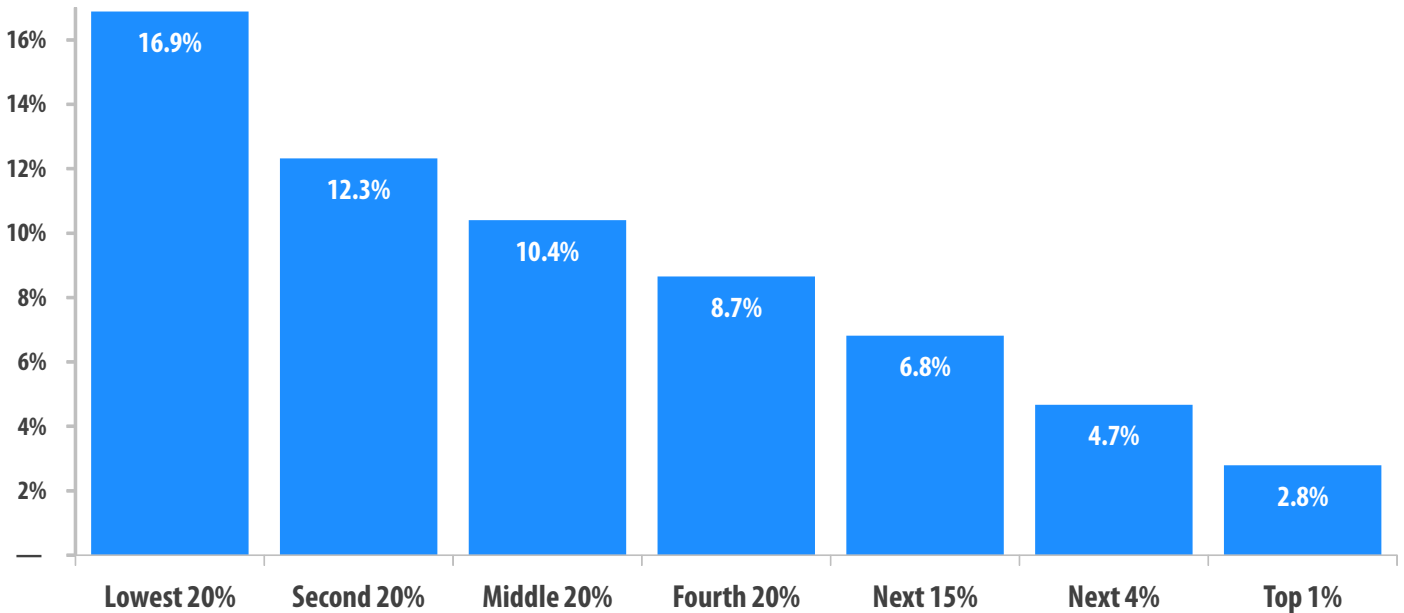


Washington State & Local Taxes

#1 of the Terrible 10

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Washington enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of personal income, post-federal offset.

Washington State & Local Taxes

Details, Tax Code Features, & Recent Developments

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$20,000	\$20,000 – \$38,000	\$38,000 – \$60,000	\$60,000 – \$95,000	\$95,000 – \$176,000	\$176,000 – \$430,000	\$430,000 or more
Average Income in Group	\$11,500	\$28,600	\$49,600	\$76,800	\$123,900	\$249,600	\$1,131,500
Sales & Excise Taxes	13.0%	9.7%	8.0%	6.4%	4.8%	3.1%	1.9%
General Sales—Individuals	4.1%	3.3%	2.9%	2.4%	1.8%	1.2%	0.6%
Other Sales & Excise—Ind.	4.1%	2.7%	2.1%	1.6%	1.1%	0.7%	0.3%
Sales & Excise on Business	4.8%	3.7%	3.0%	2.4%	1.8%	1.2%	0.9%
Property Taxes	3.9%	2.6%	2.7%	2.8%	2.7%	2.3%	1.4%
Property Taxes on Families	3.9%	2.6%	2.6%	2.7%	2.6%	1.9%	0.7%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	0.7%
Income Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	—	—	—	—	—	—	—
Total Taxes	16.9%	12.4%	10.7%	9.2%	7.5%	5.4%	3.3%
Federal Deduction Offset	0.0%	0.0%	-0.3%	-0.5%	-0.7%	-0.7%	-0.5%
OVERALL TOTAL	16.9%	12.3%	10.4%	8.7%	6.8%	4.7%	2.8%

Note: Table shows detailed breakout of data on previous page.

Progressive Features

- ✓ Provides a refundable earned income tax credit (EITC) contingent upon state appropriation

Regressive Features

- ✗ No personal income tax
- ✗ Comparatively high reliance on sales taxes
- ✗ Comparatively high combined state and local sales tax rate

Recent Developments

- ▲ Increased cigarette tax
- ▲ Increased alcohol tax

States Without a Personal Income Tax

