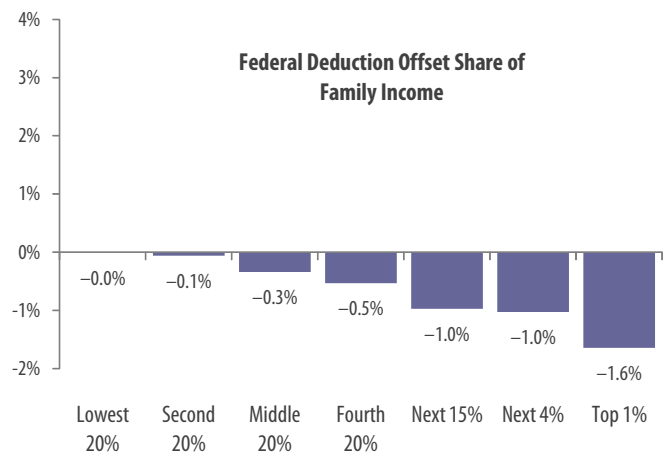
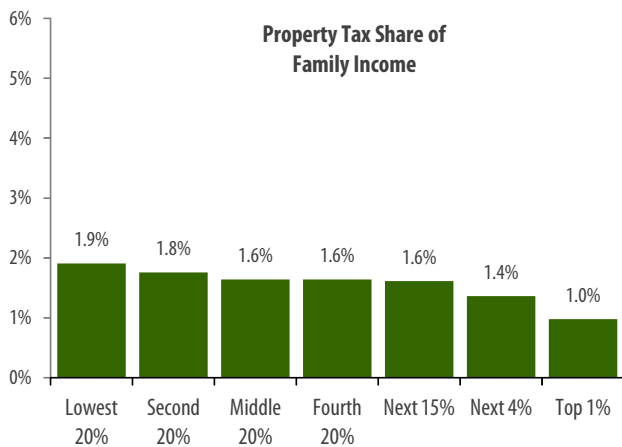
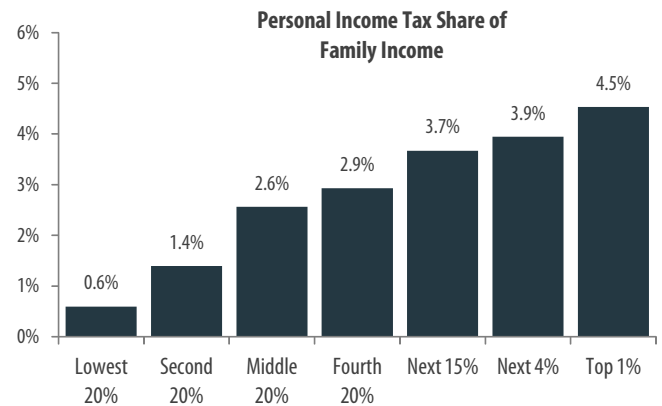
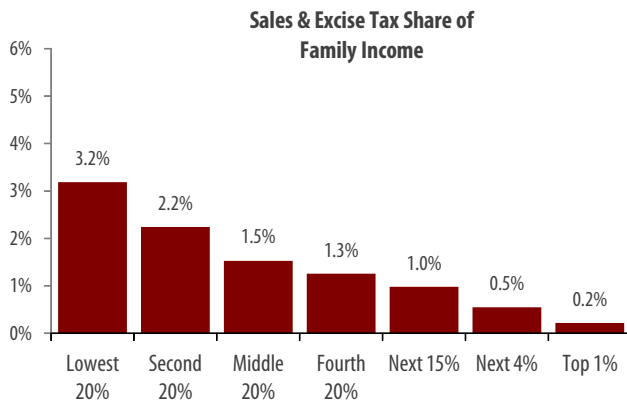
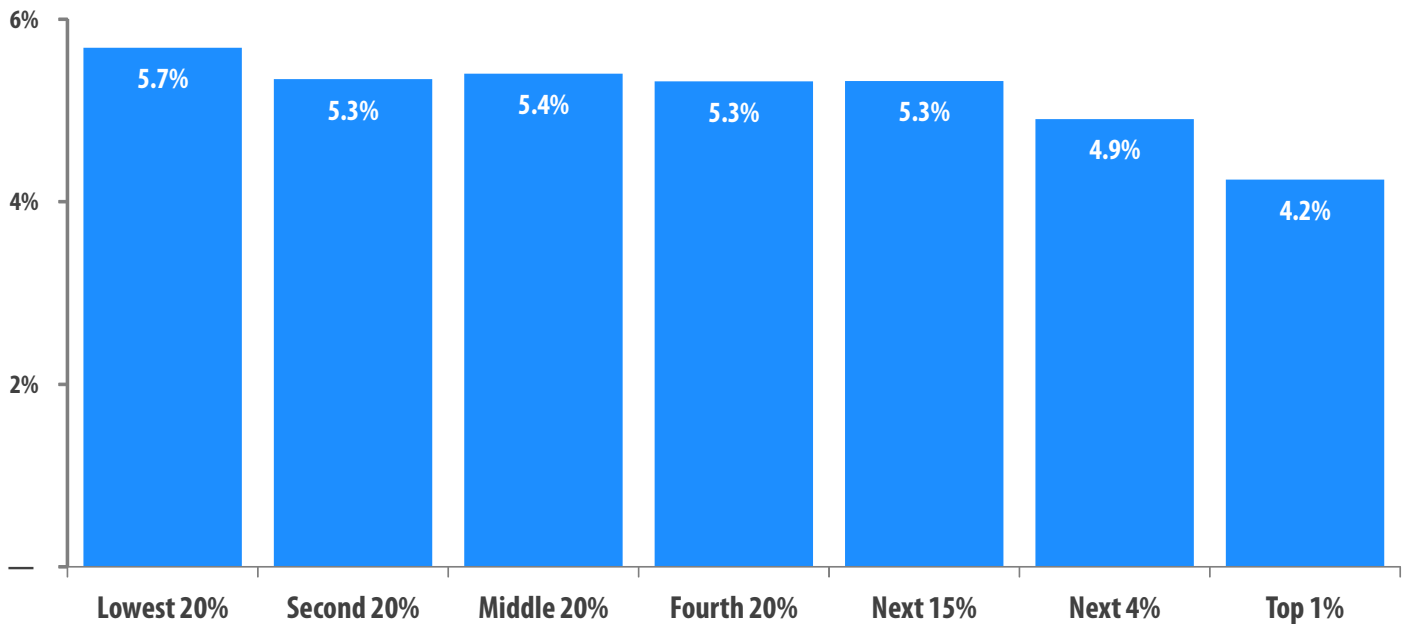


Delaware State & Local Taxes

Shares of family income for non-elderly taxpayers



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

Delaware

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 \$18,000	\$18,000 – \$32,000	\$32,000 – \$54,000	\$54,000 – \$89,000	\$89,000 – \$158,000	\$158,000 – \$354,000	\$354,000 or more
Average Income in Group	\$9,800	\$24,200	\$42,700	\$69,400	\$112,600	\$222,900	\$1,133,300
Sales & Excise Taxes	3.2%	2.2%	1.5%	1.3%	1.0%	0.5%	0.2%
General Sales—Individuals	—	—	—	—	—	—	—
Other Sales & Excise—Ind.	2.3%	1.6%	1.0%	0.8%	0.6%	0.3%	0.1%
Sales & Excise on Business	0.8%	0.7%	0.5%	0.4%	0.3%	0.2%	0.1%
Property Taxes	1.9%	1.8%	1.6%	1.6%	1.6%	1.4%	1.0%
Property Taxes on Families	1.9%	1.7%	1.6%	1.6%	1.6%	1.2%	0.7%
Other Property Taxes	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.3%
Income Taxes	0.6%	1.4%	2.6%	3.0%	3.7%	4.0%	4.7%
Personal Income Tax (State and Local)	0.6%	1.4%	2.6%	2.9%	3.7%	3.9%	4.5%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
Total Taxes	5.7%	5.4%	5.7%	5.9%	6.3%	5.9%	5.9%
Federal Deduction Offset	0.0%	-0.1%	-0.3%	-0.5%	-1.0%	-1.0%	-1.6%
OVERALL TOTAL	5.7%	5.3%	5.4%	5.3%	5.3%	4.9%	4.2%

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

Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ Provides an exemption credit in place of personal exemption
- ✓ Provides a non-refundable Earned Income Tax Credit (EITC)
- ✓ No statewide sales tax

Regressive Features

- ✗ Fails to offer refundable income tax credits to offset the impact of excise and property taxes

Recent Developments

- ▲ No significant developments

States Without a Statewide Sales Tax

