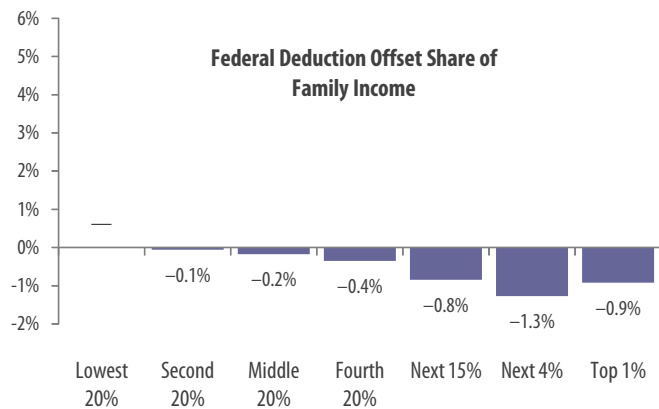
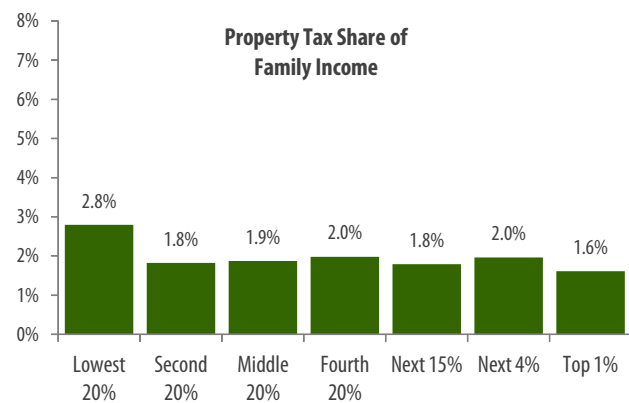
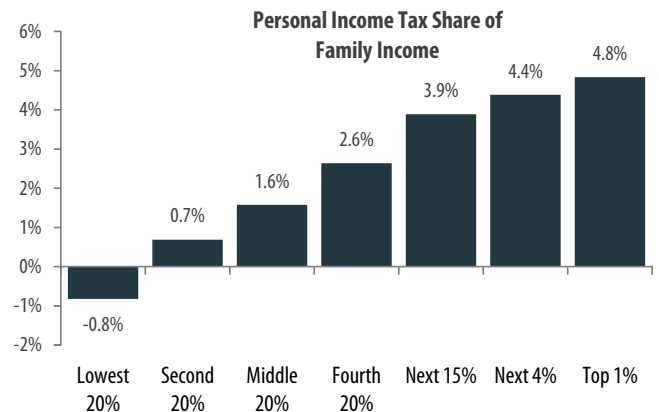
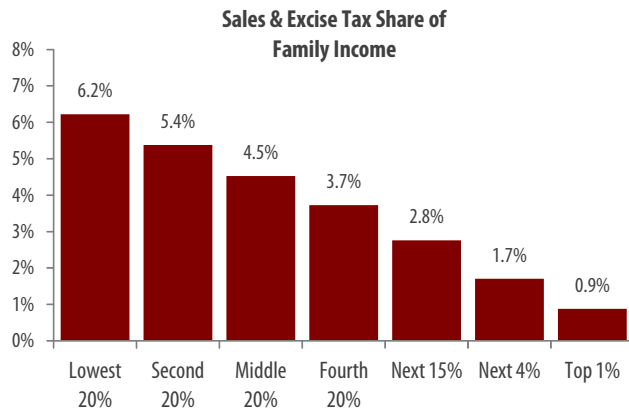
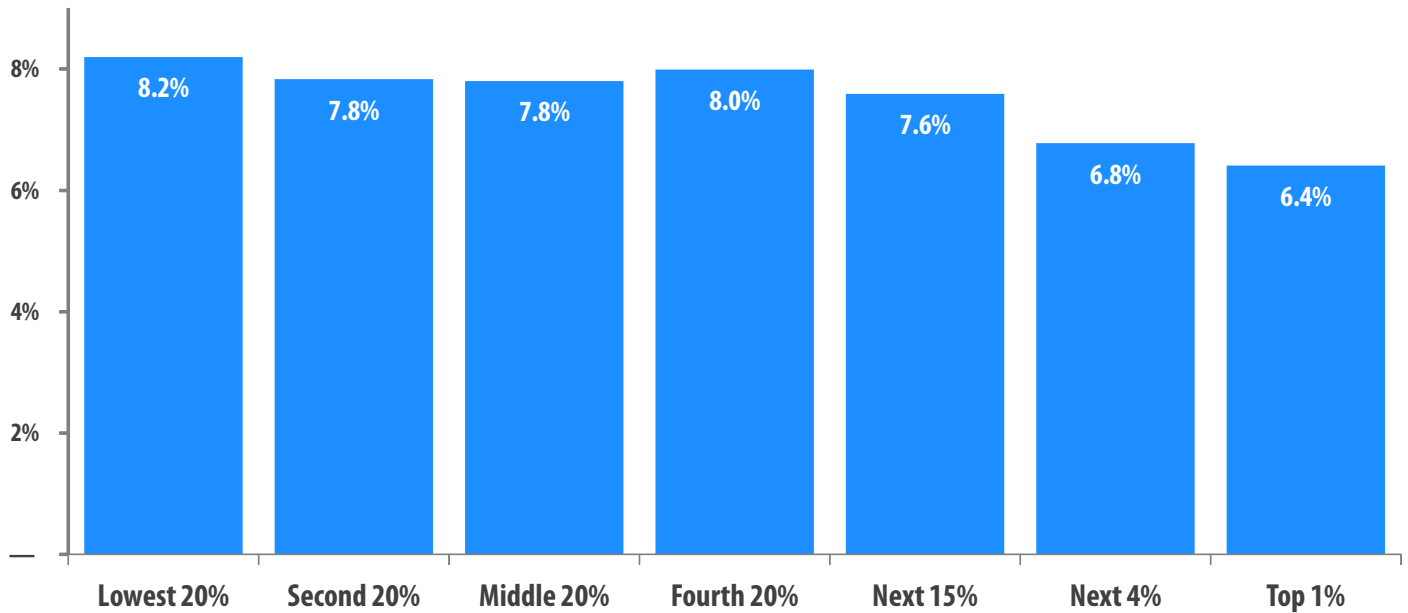


# Idaho State & Local Taxes

## Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Idaho enacted through January 2, 2013 at 2010 income levels. Grocery tax credit is analyzed as if fully phased-in, which is scheduled to occur in 2015. Top figure represents total state and local taxes as a share of personal income, post-federal offset.

# Idaho 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 \$18,000	\$18,000 – \$32,000	\$32,000 – \$50,000	\$50,000 – \$75,000	\$75,000 – \$136,000	\$136,000 – \$316,000	\$316,000 or more
<b>Average Income in Group</b>	<b>\$10,400</b>	<b>\$24,200</b>	<b>\$40,300</b>	<b>\$60,000</b>	<b>\$95,700</b>	<b>\$190,400</b>	<b>\$793,000</b>
<b>Sales &amp; Excise Taxes</b>	<b>6.2%</b>	<b>5.4%</b>	<b>4.5%</b>	<b>3.7%</b>	<b>2.8%</b>	<b>1.7%</b>	<b>0.9%</b>
General Sales—Individuals	3.7%	3.3%	2.8%	2.4%	1.8%	1.1%	0.6%
Other Sales & Excise—Ind.	1.1%	0.9%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.5%	1.3%	1.0%	0.8%	0.6%	0.4%	0.2%
<b>Property Taxes</b>	<b>2.8%</b>	<b>1.8%</b>	<b>1.9%</b>	<b>2.0%</b>	<b>1.8%</b>	<b>2.0%</b>	<b>1.6%</b>
Property Taxes on Families	2.7%	1.7%	1.8%	1.8%	1.6%	1.5%	0.7%
Other Property Taxes	0.0%	0.1%	0.1%	0.2%	0.1%	0.5%	0.9%
<b>Income Taxes</b>	<b>-0.8%</b>	<b>0.7%</b>	<b>1.6%</b>	<b>2.6%</b>	<b>3.9%</b>	<b>4.4%</b>	<b>4.8%</b>
Personal Income Tax	-0.8%	0.7%	1.6%	2.6%	3.9%	4.3%	4.7%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
<b>Total Taxes</b>	<b>8.2%</b>	<b>7.9%</b>	<b>8.0%</b>	<b>8.3%</b>	<b>8.4%</b>	<b>8.0%</b>	<b>7.3%</b>
<b>Federal Deduction Offset</b>	<b>0.0%</b>	<b>-0.1%</b>	<b>-0.2%</b>	<b>-0.4%</b>	<b>-0.8%</b>	<b>-1.3%</b>	<b>-0.9%</b>
<b>OVERALL TOTAL</b>	<b>8.2%</b>	<b>7.8%</b>	<b>7.8%</b>	<b>8.0%</b>	<b>7.6%</b>	<b>6.8%</b>	<b>6.4%</b>

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

### Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ Provides an income tax credit to offset the impact of its sales tax on groceries
- ✓ Requires the use of combined reporting
- ✓ Provides a property tax homestead exemption

### Regressive Features

- ✗ Sales tax base includes groceries

### Recent Developments

- ▲ Eliminated the top personal income tax bracket
- ▲ Reduced the corporate income tax rate from 7.6 to 7.4 percent

Share of Tax Cuts from Recent Repeal of Top Personal Income Tax Bracket in Idaho  
by Income Group

