



DISTRIBUTION TABLE FOR INDIVIDUAL INCOME TAX PACKAGE FOR TAX YEAR 2015

Federal Adjusted Gross Income	Returns	Average Tax	Average Tax Change	Number of Returns with Increase	Number of Returns with Decrease	Number of Returns with No Change
MARRIED-JOINT AND HEAD OF HOUSEHOLD FILERS						
	Current Law		Commission's Recommended Package			
Less than \$ -10,000	361	(\$846)	\$0	0	1	360
\$ -10,000 to \$ - 1,000	160	(\$263)	\$0	0	0	160
\$ - 1,000 to \$ 0	185	(\$216)	\$0	0	1	184
\$ 0 to \$ 10,000	6,272	(\$831)	(\$16)	2	674	5,596
\$ 10,000 to \$ 25,000	24,527	(\$1,243)	(\$228)	8	21,818	2,701
\$ 25,000 to \$ 50,000	27,571	\$526	(\$484)	80	26,564	927
\$ 50,000 to \$ 75,000	13,772	\$2,181	(\$529)	124	13,273	375
\$ 75,000 to \$ 100,000	8,758	\$3,482	(\$690)	295	8,231	232
\$ 100,000 to \$ 200,000	19,856	\$6,881	(\$671)	3,504	15,914	438
\$ 200,000 to \$ 350,000	10,944	\$14,726	\$148	6,554	4,213	177
\$ 350,000 to \$ 500,000	3,096	\$24,985	\$456	2,055	987	54
\$ 500,000 to \$ 1 M.	2,560	\$42,098	\$645	1,482	1,017	61
Greater than \$ 1 M.	1,366	\$167,138	\$617	708	618	40
All Taxpayers	119,425	\$6,281	(\$337)	14,814	93,309	11,302
SINGLE AND MARRIED FILING SEPARATELY						
	Current Law		Commission's Recommended Package			
Less than \$ -10,000	728	(\$717)	(\$2)	1	9	718
\$ -10,000 to \$ - 1,000	935	(\$193)	(\$4)	1	54	880
\$ - 1,000 to \$ 0	1,555	(\$275)	(\$7)	2	84	1,469
\$ 0 to \$ 10,000	21,189	(\$235)	(\$172)	256	14,850	6,083
\$ 10,000 to \$ 25,000	38,718	\$114	(\$352)	37	36,688	1,993
\$ 25,000 to \$ 50,000	55,870	\$1,305	(\$205)	201	53,230	2,439
\$ 50,000 to \$ 75,000	40,913	\$2,737	(\$391)	160	39,745	1,008
\$ 75,000 to \$ 100,000	23,568	\$4,339	(\$557)	33	23,028	507
\$ 100,000 to \$ 200,000	28,253	\$7,462	(\$580)	101	27,600	552
\$ 200,000 to \$ 350,000	4,987	\$15,097	(\$469)	144	4,730	113
\$ 350,000 to \$ 500,000	1,053	\$25,213	(\$15)	528	483	42
\$ 500,000 to \$ 1 M.	801	\$41,878	\$28	499	276	26
Greater than \$ 1 M.	390	\$159,690	\$56	206	171	13
All Taxpayers	218,960	\$3,169	(\$350)	2,169	200,948	15,843

Source: Office of Revenue Analysis, Office of the Chief Financial Officer

*These changes are compared against the 2015 tax law, including the 8.95 percent top tax rate.

**Distribution tables exclude dependent and information returns.