

**Adjusted Gross Income in CY 2016 at 6.8% Income Tax Rates,10% Max Increase**

	<i>Filing Status</i>	
	<i>Joint</i>	<i>Single</i>
<b>Assumptions</b>		
Number of Exemptions	4	1
6.8% Flat Income Tax Rate for Top Bracket	6.80%	6.80%
<b>Taxable Income with Highest Tax Increase</b>	\$41,146	\$20,826
Plus		
<b>Standard Deduction</b>	\$12,600	\$6,300
<b>Personal Exemption</b>	\$16,000	\$4,000
Equals		
<b>Adjusted Gross Income with Highest Tax Increase</b>	\$69,746	\$31,126
<b>Highest Tax Increase (\$)</b>	\$254	\$126
<b>Highest Tax Increase (%)</b>	9.99%	9.73%
<b>Number of Taxpayers with Tax Increase</b>	163,820	103,435
<b>Number of Taxpayers</b>	384,009	271,519
<b>Percent of Taxpayers with Tax Increase</b>	42.66%	38.09%

# Idaho Individual Income Tax Fiscal Impact Model

TAXABLE INCOME FROM TO		FILING STATUS								
		SINGLE			JOINT			COMBINED		
		CURRENT LAW	PROPOSED LAW	IMPACT	CURRENT LAW	PROPOSED LAW	IMPACT	CURRENT LAW	PROPOSED LAW	IMPACT
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1	\$500	\$21,548	\$21,548	\$0	\$12,122	\$12,122	\$0	\$33,670	\$33,670	\$0
\$501	\$1,000	\$60,750	\$60,750	\$0	\$35,372	\$35,372	\$0	\$96,123	\$96,123	\$0
\$1,001	\$1,500	\$90,760	\$90,760	\$0	\$59,596	\$59,596	\$0	\$150,356	\$150,356	\$0
\$1,501	\$2,000	\$151,308	\$151,308	\$0	\$77,674	\$77,674	\$0	\$228,982	\$228,982	\$0
\$2,001	\$2,500	\$225,258	\$225,258	\$0	\$101,726	\$101,726	\$0	\$326,984	\$326,984	\$0
\$2,501	\$3,000	\$292,747	\$292,747	\$0	\$119,108	\$119,108	\$0	\$411,855	\$411,855	\$0
\$3,001	\$3,500	\$363,812	\$363,812	\$0	\$170,550	\$170,550	\$0	\$534,362	\$534,362	\$0
\$3,501	\$4,000	\$423,584	\$423,584	\$0	\$208,231	\$208,231	\$0	\$631,815	\$631,815	\$0
\$4,001	\$4,500	\$482,897	\$482,897	\$0	\$266,613	\$266,613	\$0	\$749,510	\$749,510	\$0
\$4,501	\$5,000	\$563,803	\$563,803	\$0	\$306,051	\$306,051	\$0	\$869,855	\$869,855	\$0
\$5,001	\$5,500	\$645,099	\$645,099	\$0	\$345,095	\$345,095	\$0	\$990,194	\$990,194	\$0
\$5,501	\$6,000	\$722,414	\$722,414	\$0	\$407,650	\$407,650	\$0	\$1,130,064	\$1,130,064	\$0
\$6,001	\$6,500	\$785,175	\$785,175	\$0	\$447,453	\$447,453	\$0	\$1,232,629	\$1,232,629	\$0
\$6,501	\$7,000	\$880,913	\$880,913	\$0	\$492,360	\$492,360	\$0	\$1,373,273	\$1,373,273	\$0
\$7,001	\$7,500	\$965,801	\$1,062,381	\$96,580	\$555,033	\$555,033	\$0	\$1,520,834	\$1,617,414	\$96,580
\$7,501	\$8,000	\$1,026,399	\$1,129,039	\$102,640	\$575,627	\$575,627	\$0	\$1,602,026	\$1,704,666	\$102,640
\$8,001	\$8,500	\$1,083,729	\$1,192,102	\$108,373	\$639,939	\$639,939	\$0	\$1,723,668	\$1,832,041	\$108,373
\$8,501	\$9,000	\$1,189,713	\$1,308,685	\$118,971	\$672,521	\$672,521	\$0	\$1,862,234	\$1,981,205	\$118,971
\$9,001	\$9,500	\$1,276,783	\$1,404,462	\$127,678	\$717,960	\$717,960	\$0	\$1,994,744	\$2,122,422	\$127,678
\$9,501	\$10,000	\$1,332,016	\$1,465,217	\$133,202	\$787,911	\$787,911	\$0	\$2,119,926	\$2,253,128	\$133,202
\$10,001	\$11,000	\$2,849,109	\$3,134,019	\$284,911	\$1,756,736	\$1,756,736	\$0	\$4,605,844	\$4,890,755	\$284,911
\$11,001	\$12,000	\$3,064,551	\$3,371,006	\$306,455	\$1,982,548	\$1,982,548	\$0	\$5,047,099	\$5,353,554	\$306,455
\$12,001	\$13,000	\$3,196,097	\$3,515,707	\$319,610	\$2,278,887	\$2,278,887	\$0	\$5,474,983	\$5,794,593	\$319,610
\$13,001	\$14,000	\$3,384,673	\$3,723,140	\$338,467	\$2,414,479	\$2,414,479	\$0	\$5,799,152	\$6,137,619	\$338,467
\$14,001	\$15,000	\$3,556,684	\$3,912,353	\$355,668	\$2,682,524	\$2,950,776	\$268,252	\$6,239,208	\$6,863,129	\$623,921
\$15,001	\$16,000	\$3,780,361	\$4,158,397	\$378,036	\$2,882,864	\$3,171,150	\$288,286	\$6,663,225	\$7,329,547	\$666,322
\$16,001	\$17,000	\$3,879,747	\$4,267,721	\$387,975	\$3,150,787	\$3,465,866	\$315,079	\$7,030,534	\$7,733,587	\$703,053
\$17,001	\$18,000	\$4,011,509	\$4,412,660	\$401,151	\$3,395,768	\$3,735,345	\$339,577	\$7,407,278	\$8,148,005	\$740,728
\$18,001	\$19,000	\$4,223,551	\$4,645,906	\$422,355	\$3,557,005	\$3,912,705	\$355,700	\$7,780,555	\$8,558,611	\$778,056
\$19,001	\$20,000	\$4,277,287	\$4,705,015	\$427,729	\$3,730,749	\$4,103,824	\$373,075	\$8,008,036	\$8,808,839	\$800,804
\$20,001	\$21,000	\$4,294,850	\$4,712,624	\$417,774	\$3,928,043	\$4,320,847	\$392,804	\$8,222,893	\$9,033,471	\$810,578
\$21,001	\$22,000	\$4,287,030	\$4,662,052	\$375,022	\$4,028,316	\$4,431,148	\$402,832	\$8,315,346	\$9,093,200	\$777,854
\$22,001	\$23,000	\$4,321,508	\$4,661,491	\$339,984	\$4,423,664	\$4,866,030	\$442,366	\$8,745,172	\$9,527,522	\$782,350
\$23,001	\$24,000	\$4,247,929	\$4,548,834	\$300,905	\$4,628,916	\$5,091,808	\$462,892	\$8,876,845	\$9,640,642	\$763,796
\$24,001	\$25,000	\$4,367,695	\$4,645,138	\$277,443	\$4,692,304	\$5,161,535	\$469,230	\$9,059,999	\$9,806,673	\$746,674
\$25,001	\$26,000	\$4,198,115	\$4,437,624	\$239,510	\$4,820,788	\$5,302,867	\$482,079	\$9,018,902	\$9,740,491	\$721,588
\$26,001	\$27,000	\$4,305,428	\$4,525,331	\$219,903	\$5,055,590	\$5,561,149	\$505,559	\$9,361,019	\$10,086,481	\$725,462
\$27,001	\$28,000	\$4,185,011	\$4,375,796	\$190,785	\$5,122,207	\$5,634,428	\$512,221	\$9,307,219	\$10,010,225	\$703,006
\$28,001	\$29,000	\$4,046,763	\$4,211,062	\$164,299	\$5,481,244	\$6,029,369	\$548,124	\$9,528,008	\$10,240,431	\$712,423
\$29,001	\$30,000	\$4,102,374	\$4,249,836	\$147,462	\$5,545,037	\$6,099,541	\$554,504	\$9,647,411	\$10,349,376	\$701,965

# Idaho Individual Income Tax Fiscal Impact Model

TAXABLE INCOME FROM TO		FILING STATUS								
		SINGLE			JOINT			COMBINED		
		CURRENT LAW	PROPOSED LAW	IMPACT	CURRENT LAW	PROPOSED LAW	IMPACT	CURRENT LAW	PROPOSED LAW	IMPACT
\$30,001	\$31,000	\$3,944,339	\$4,069,052	\$124,713	\$5,852,477	\$6,437,724	\$585,248	\$9,796,816	\$10,506,777	\$709,961
\$31,001	\$32,000	\$3,930,827	\$4,039,329	\$108,502	\$5,878,573	\$6,466,431	\$587,857	\$9,809,401	\$10,505,760	\$696,359
\$32,001	\$33,000	\$3,951,667	\$4,045,914	\$94,247	\$6,075,114	\$6,682,625	\$607,511	\$10,026,781	\$10,728,540	\$701,759
\$33,001	\$34,000	\$3,707,561	\$3,783,194	\$75,633	\$6,338,799	\$6,972,679	\$633,880	\$10,046,361	\$10,755,873	\$709,512
\$34,001	\$35,000	\$3,889,843	\$3,956,623	\$66,780	\$6,274,622	\$6,902,084	\$627,462	\$10,164,465	\$10,858,707	\$694,242
\$35,001	\$36,000	\$3,717,509	\$3,770,050	\$52,540	\$6,544,315	\$7,198,747	\$654,432	\$10,261,824	\$10,968,796	\$706,972
\$36,001	\$37,000	\$3,663,299	\$3,704,587	\$41,289	\$6,485,794	\$7,134,374	\$648,579	\$10,149,093	\$10,838,961	\$689,868
\$37,001	\$38,000	\$3,404,527	\$3,433,606	\$29,079	\$6,656,197	\$7,321,817	\$665,620	\$10,060,724	\$10,755,423	\$694,699
\$38,001	\$39,000	\$3,326,259	\$3,346,037	\$19,778	\$6,799,978	\$7,479,976	\$679,998	\$10,126,237	\$10,826,013	\$699,776
\$39,001	\$40,000	\$3,346,051	\$3,357,823	\$11,772	\$6,916,953	\$7,608,648	\$691,695	\$10,263,003	\$10,966,471	\$703,467
\$40,001	\$41,000	\$3,018,998	\$3,022,911	\$3,913	\$7,370,028	\$8,106,269	\$736,241	\$10,389,026	\$11,129,180	\$740,154
\$41,001	\$42,000	\$3,263,792	\$3,260,896	(\$2,896)	\$6,871,401	\$7,521,945	\$650,544	\$10,135,193	\$10,782,841	\$647,648
\$42,001	\$43,000	\$2,974,577	\$2,965,971	(\$8,607)	\$7,044,629	\$7,676,860	\$632,231	\$10,019,206	\$10,642,830	\$623,624
\$43,001	\$44,000	\$2,733,559	\$2,720,312	(\$13,247)	\$7,421,716	\$8,053,718	\$632,003	\$10,155,275	\$10,774,031	\$618,756
\$44,001	\$45,000	\$2,779,883	\$2,761,221	(\$18,662)	\$7,071,813	\$7,642,570	\$570,757	\$9,851,696	\$10,403,791	\$552,095
\$45,001	\$46,000	\$2,624,883	\$2,602,667	(\$22,216)	\$7,575,562	\$8,155,736	\$580,173	\$10,200,445	\$10,758,402	\$557,957
\$46,001	\$47,000	\$2,667,454	\$2,640,364	(\$27,090)	\$7,189,669	\$7,711,989	\$522,320	\$9,857,123	\$10,352,353	\$495,230
\$47,001	\$48,000	\$2,729,473	\$2,697,354	(\$32,119)	\$7,172,402	\$7,666,250	\$493,848	\$9,901,876	\$10,363,604	\$461,729
\$48,001	\$49,000	\$2,602,330	\$2,567,717	(\$34,612)	\$7,455,816	\$7,942,331	\$486,516	\$10,058,145	\$10,510,049	\$451,903
\$49,001	\$50,000	\$2,341,776	\$2,307,190	(\$34,586)	\$7,425,099	\$7,884,233	\$459,134	\$9,766,875	\$10,191,423	\$424,548
\$50,001	\$55,000	\$11,203,368	\$10,994,136	(\$209,233)	\$37,245,099	\$39,205,325	\$1,960,225	\$48,448,468	\$50,199,460	\$1,750,993
\$55,001	\$60,000	\$9,623,929	\$9,388,420	(\$235,509)	\$35,763,924	\$37,174,257	\$1,410,333	\$45,387,852	\$46,562,676	\$1,174,824
\$60,001	\$65,000	\$8,139,536	\$7,901,339	(\$238,197)	\$36,193,374	\$37,230,811	\$1,037,437	\$44,332,910	\$45,132,150	\$799,240
\$65,001	\$70,000	\$7,166,576	\$6,928,083	(\$238,493)	\$34,375,489	\$35,050,601	\$675,112	\$41,542,066	\$41,978,684	\$436,618
\$70,001	\$75,000	\$5,978,155	\$5,758,258	(\$219,897)	\$33,205,735	\$33,602,528	\$396,793	\$39,183,890	\$39,360,786	\$176,896
\$75,001	\$80,000	\$4,959,464	\$4,762,419	(\$197,045)	\$30,861,713	\$31,029,405	\$167,692	\$35,821,177	\$35,791,824	(\$29,353)
\$80,001	\$85,000	\$4,364,357	\$4,179,291	(\$185,066)	\$29,105,332	\$29,097,746	(\$7,586)	\$33,469,688	\$33,277,036	(\$192,652)
\$85,001	\$90,000	\$3,841,968	\$3,670,334	(\$171,634)	\$27,151,531	\$27,007,908	(\$143,623)	\$30,993,499	\$30,678,242	(\$315,257)
\$90,001	\$95,000	\$3,249,671	\$3,097,849	(\$151,822)	\$24,806,015	\$24,565,703	(\$240,312)	\$28,055,686	\$27,663,551	(\$392,135)
\$95,001	\$100,000	\$2,888,674	\$2,748,341	(\$140,333)	\$22,651,565	\$22,342,220	(\$309,345)	\$25,540,239	\$25,090,561	(\$449,679)
\$100,001	\$105,000	\$2,646,332	\$2,513,557	(\$132,775)	\$20,975,404	\$20,615,619	(\$359,785)	\$23,621,736	\$23,129,176	(\$492,560)
\$105,001	\$110,000	\$2,180,138	\$2,067,619	(\$112,519)	\$19,542,478	\$19,144,774	(\$397,704)	\$21,722,616	\$21,212,393	(\$510,223)
\$110,001	\$115,000	\$2,163,464	\$2,048,741	(\$114,724)	\$17,284,822	\$16,883,827	(\$400,995)	\$19,448,287	\$18,932,568	(\$515,719)
\$115,001	\$120,000	\$1,764,408	\$1,668,764	(\$95,644)	\$16,277,473	\$15,857,159	(\$420,314)	\$18,041,881	\$17,525,923	(\$515,959)
\$120,001	\$125,000	\$1,538,027	\$1,452,915	(\$85,113)	\$15,236,921	\$14,807,566	(\$429,355)	\$16,774,948	\$16,260,481	(\$514,467)
\$125,001	\$130,000	\$1,382,912	\$1,304,924	(\$77,989)	\$14,083,434	\$13,655,144	(\$428,290)	\$15,466,346	\$14,960,068	(\$506,278)
\$130,001	\$135,000	\$1,261,721	\$1,189,292	(\$72,430)	\$12,125,223	\$11,732,425	(\$392,797)	\$13,386,944	\$12,921,717	(\$465,227)
\$135,001	\$140,000	\$1,392,993	\$1,311,817	(\$81,177)	\$11,786,885	\$11,383,113	(\$403,772)	\$13,179,878	\$12,694,930	(\$484,948)
\$140,001	\$145,000	\$979,863	\$921,989	(\$57,874)	\$11,306,138	\$10,899,146	(\$406,992)	\$12,286,001	\$11,821,135	(\$464,866)
\$145,001	\$150,000	\$1,162,055	\$1,092,491	(\$69,564)	\$9,926,253	\$9,553,381	(\$372,872)	\$11,088,308	\$10,645,872	(\$442,436)
\$150,001	\$200,000	\$8,193,090	\$7,678,383	(\$514,707)	\$74,959,719	\$71,668,066	(\$3,291,653)	\$83,152,810	\$79,346,449	(\$3,806,360)

## Idaho Individual Income Tax Fiscal Impact Model

TAXABLE INCOME FROM TO		FILING STATUS								
		SINGLE			JOINT			COMBINED		
		CURRENT LAW	PROPOSED LAW	IMPACT	CURRENT LAW	PROPOSED LAW	IMPACT	CURRENT LAW	PROPOSED LAW	IMPACT
\$200,001	\$250,000	\$5,017,553	\$4,680,900	(\$336,653)	\$46,347,885	\$43,904,793	(\$2,443,092)	\$51,365,438	\$48,585,693	(\$2,779,745)
\$250,001	\$300,000	\$3,175,555	\$2,954,351	(\$221,204)	\$29,858,812	\$28,124,884	(\$1,733,927)	\$33,034,367	\$31,079,235	(\$1,955,132)
\$300,001	\$350,000	\$2,294,558	\$2,130,561	(\$163,997)	\$22,796,516	\$21,387,222	(\$1,409,294)	\$25,091,074	\$23,517,783	(\$1,573,291)
\$350,001	\$400,000	\$2,441,136	\$2,263,358	(\$177,778)	\$21,308,343	\$19,935,785	(\$1,372,558)	\$23,749,479	\$22,199,143	(\$1,550,336)
\$400,001	\$450,000	\$2,016,436	\$1,867,640	(\$148,796)	\$16,643,312	\$15,538,047	(\$1,105,266)	\$18,659,748	\$17,405,687	(\$1,254,061)
\$450,001	\$500,000	\$1,537,741	\$1,423,016	(\$114,724)	\$12,472,590	\$11,624,884	(\$847,706)	\$14,010,331	\$13,047,901	(\$962,430)
\$500,001	\$550,000	\$1,084,096	\$1,002,598	(\$81,499)	\$13,324,463	\$12,401,522	(\$922,941)	\$14,408,559	\$13,404,120	(\$1,004,439)
\$550,001	\$600,000	\$1,316,686	\$1,217,040	(\$99,646)	\$10,768,887	\$10,011,903	(\$756,984)	\$12,085,573	\$11,228,943	(\$856,630)
\$600,001	\$650,000	\$1,006,856	\$930,198	(\$76,658)	\$9,212,694	\$8,556,758	(\$655,937)	\$10,219,551	\$9,486,956	(\$732,595)
\$650,001	\$700,000	\$830,876	\$767,301	(\$63,575)	\$8,128,567	\$7,543,937	(\$584,630)	\$8,959,443	\$8,311,238	(\$648,205)
\$700,001	\$750,000	\$611,699	\$564,710	(\$46,989)	\$5,647,989	\$5,238,408	(\$409,581)	\$6,259,688	\$5,803,118	(\$456,570)
\$750,001	\$800,000	\$421,258	\$388,761	(\$32,496)	\$6,061,859	\$5,618,721	(\$443,138)	\$6,483,117	\$6,007,482	(\$475,634)
\$800,001	\$850,000	\$700,291	\$646,118	(\$54,172)	\$4,942,544	\$4,578,781	(\$363,762)	\$5,642,834	\$5,224,900	(\$417,935)
\$850,001	\$900,000	\$404,481	\$373,108	(\$31,373)	\$4,854,219	\$4,494,774	(\$359,446)	\$5,258,700	\$4,867,881	(\$390,819)
\$900,001	\$950,000	\$214,708	\$198,011	(\$16,698)	\$4,483,896	\$4,150,209	(\$333,687)	\$4,698,604	\$4,348,220	(\$350,385)
\$950,001	\$1,000,000	\$379,251	\$349,686	(\$29,565)	\$4,855,075	\$4,492,241	(\$362,834)	\$5,234,326	\$4,841,927	(\$392,399)
\$1,000,000	\$99,999,999	\$22,512,804	\$20,707,594	(\$1,805,211)	\$134,716,082	\$124,108,472	(\$10,607,609)	\$157,228,886	\$144,816,066	(\$12,412,820)
		\$287,830,079	\$288,344,396	\$514,317	\$1,110,266,268	\$1,102,054,701	(\$8,211,567)	\$1,398,096,347	\$1,390,399,097	(\$7,697,250)

Table checked by DES on April 30, 2015

FY 2015 Corporc      \$212,480,000      \$195,251,892      (\$17,228,108)

FY 2013 Combin      \$1,610,576,347      \$1,585,650,989      (\$24,925,358)

## MICRO SINGLE FILER FISCAL IMPACT ANALYSIS

TAXABLE INCOME		AVERAGE RESIDENT	RESIDENT INCOME TAX		FISCAL IMPACT	
FROM	TO	TAXABLE INCOME	CURRENT LAW	PROPOSED LAW		
\$0	\$1	\$0	\$0.00	\$0	\$0	0.0%
\$1	\$500	\$253	\$4.05	\$4.05	\$0	0.0%
\$501	\$1,000	\$763	\$12.21	\$12.21	\$0	0.0%
\$1,001	\$1,500	\$1,265	\$20.23	\$20.23	\$0	0.0%
\$1,501	\$2,000	\$1,777	\$34.94	\$34.94	\$0	0.0%
\$2,001	\$2,500	\$2,288	\$53.33	\$53.33	\$0	0.0%
\$2,501	\$3,000	\$2,795	\$71.58	\$71.58	\$0	0.0%
\$3,001	\$3,500	\$3,305	\$91.94	\$91.94	\$0	0.0%
\$3,501	\$4,000	\$3,811	\$112.71	\$112.71	\$0	0.0%
\$4,001	\$4,500	\$4,323	\$133.69	\$133.69	\$0	0.0%
\$4,501	\$5,000	\$4,824	\$158.90	\$158.90	\$0	0.0%
\$5,001	\$5,500	\$5,337	\$185.03	\$185.03	\$0	0.0%
\$5,501	\$6,000	\$5,839	\$210.95	\$210.95	\$0	0.0%
\$6,001	\$6,500	\$6,349	\$242.09	\$242.09	\$0	0.0%
\$6,501	\$7,000	\$6,860	\$273.26	\$273.26	\$0	0.0%
\$7,001	\$7,500	\$7,367	\$305.25	\$335.77	\$31	10.0%
\$7,501	\$8,000	\$7,873	\$341.17	\$375.28	\$34	10.0%
\$8,001	\$8,500	\$8,382	\$377.27	\$415.00	\$38	10.0%
\$8,501	\$9,000	\$8,893	\$413.57	\$454.93	\$41	10.0%
\$9,001	\$9,500	\$9,401	\$449.64	\$494.60	\$45	10.0%
\$9,501	\$10,000	\$9,908	\$485.65	\$534.21	\$49	10.0%
\$10,001	\$11,000	\$10,666	\$539.44	\$593.38	\$54	10.0%
\$11,001	\$12,000	\$11,684	\$614.12	\$675.54	\$61	10.0%
\$12,001	\$13,000	\$12,698	\$689.13	\$758.04	\$69	10.0%
\$13,001	\$14,000	\$13,720	\$764.78	\$841.25	\$76	10.0%
\$14,001	\$15,000	\$14,725	\$839.19	\$923.10	\$84	10.0%
\$15,001	\$16,000	\$15,754	\$915.32	\$1,006.85	\$92	10.0%
\$16,001	\$17,000	\$16,760	\$989.73	\$1,088.70	\$99	10.0%
\$17,001	\$18,000	\$17,777	\$1,065.04	\$1,171.54	\$107	10.0%
\$18,001	\$19,000	\$18,791	\$1,140.04	\$1,254.04	\$114	10.0%
\$19,001	\$20,000	\$19,809	\$1,215.36	\$1,336.90	\$122	10.0%
\$20,001	\$21,000	\$20,826	\$1,290.61	\$1,416.15	\$126	9.7%
\$21,001	\$22,000	\$21,839	\$1,365.60	\$1,485.06	\$119	8.7%
\$22,001	\$23,000	\$22,856	\$1,440.87	\$1,554.23	\$113	7.9%
\$23,001	\$24,000	\$23,861	\$1,515.21	\$1,622.54	\$107	7.1%
\$24,001	\$25,000	\$24,896	\$1,591.84	\$1,692.96	\$101	6.4%
\$25,001	\$26,000	\$25,904	\$1,666.40	\$1,761.47	\$95	5.7%
\$26,001	\$27,000	\$26,922	\$1,741.76	\$1,830.72	\$89	5.1%
\$27,001	\$28,000	\$27,942	\$1,817.22	\$1,900.06	\$83	4.6%
\$28,001	\$29,000	\$28,949	\$1,891.71	\$1,968.51	\$77	4.1%
\$29,001	\$30,000	\$29,965	\$1,966.95	\$2,037.65	\$71	3.6%

## MICRO SINGLE FILER FISCAL IMPACT ANALYSIS

TAXABLE INCOME		AVERAGE RESIDENT TAXABLE INCOME	RESIDENT INCOME TAX		FISCAL IMPACT	
FROM	TO		CURRENT LAW	PROPOSED LAW		
\$30,001	\$31,000	\$30,986	\$2,042.47	\$2,107.05	\$65	3.2%
\$31,001	\$32,000	\$32,006	\$2,117.93	\$2,176.39	\$58	2.8%
\$32,001	\$33,000	\$33,029	\$2,193.68	\$2,246.00	\$52	2.4%
\$33,001	\$34,000	\$34,037	\$2,268.27	\$2,314.54	\$46	2.0%
\$34,001	\$35,000	\$35,046	\$2,342.88	\$2,383.10	\$40	1.7%
\$35,001	\$36,000	\$36,055	\$2,417.55	\$2,451.71	\$34	1.4%
\$36,001	\$37,000	\$37,067	\$2,492.47	\$2,520.57	\$28	1.1%
\$37,001	\$38,000	\$38,093	\$2,568.39	\$2,590.32	\$22	0.9%
\$38,001	\$39,000	\$39,128	\$2,644.98	\$2,660.71	\$16	0.6%
\$39,001	\$40,000	\$40,154	\$2,720.89	\$2,730.46	\$10	0.4%
\$40,001	\$41,000	\$41,146	\$2,794.28	\$2,797.90	\$4	0.1%
\$41,001	\$42,000	\$42,174	\$2,870.36	\$2,867.81	(\$3)	-0.1%
\$42,001	\$43,000	\$43,169	\$2,944.01	\$2,935.49	(\$9)	-0.3%
\$43,001	\$44,000	\$44,188	\$3,019.41	\$3,004.78	(\$15)	-0.5%
\$44,001	\$45,000	\$45,212	\$3,095.23	\$3,074.45	(\$21)	-0.7%
\$45,001	\$46,000	\$46,221	\$3,169.83	\$3,143.00	(\$27)	-0.8%
\$46,001	\$47,000	\$47,243	\$3,245.46	\$3,212.50	(\$33)	-1.0%
\$47,001	\$48,000	\$48,262	\$3,320.92	\$3,281.84	(\$39)	-1.2%
\$48,001	\$49,000	\$49,277	\$3,396.03	\$3,350.86	(\$45)	-1.3%
\$49,001	\$50,000	\$50,294	\$3,471.25	\$3,419.99	(\$51)	-1.5%
\$50,001	\$55,000	\$53,230	\$3,688.55	\$3,619.67	(\$69)	-1.9%
\$55,001	\$60,000	\$58,333	\$4,066.16	\$3,966.66	(\$100)	-2.4%
\$60,001	\$65,000	\$63,416	\$4,442.28	\$4,312.28	(\$130)	-2.9%
\$65,001	\$70,000	\$68,457	\$4,815.33	\$4,655.08	(\$160)	-3.3%
\$70,001	\$75,000	\$73,606	\$5,196.33	\$5,005.19	(\$191)	-3.7%
\$75,001	\$80,000	\$78,611	\$5,566.74	\$5,345.57	(\$221)	-4.0%
\$80,001	\$85,000	\$83,810	\$5,951.45	\$5,699.08	(\$252)	-4.2%
\$85,001	\$90,000	\$88,823	\$6,322.43	\$6,039.99	(\$282)	-4.5%
\$90,001	\$95,000	\$93,910	\$6,698.86	\$6,385.89	(\$313)	-4.7%
\$95,001	\$100,000	\$99,094	\$7,082.49	\$6,738.42	(\$344)	-4.9%
\$100,001	\$105,000	\$104,026	\$7,447.45	\$7,073.79	(\$374)	-5.0%
\$105,001	\$110,000	\$108,937	\$7,810.83	\$7,407.70	(\$403)	-5.2%
\$110,001	\$115,000	\$114,267	\$8,205.26	\$7,770.15	(\$435)	-5.3%
\$115,001	\$120,000	\$119,135	\$8,565.48	\$8,101.16	(\$464)	-5.4%
\$120,001	\$125,000	\$124,222	\$8,941.90	\$8,447.07	(\$495)	-5.5%
\$125,001	\$130,000	\$129,389	\$9,324.26	\$8,798.43	(\$526)	-5.6%
\$130,001	\$135,000	\$134,769	\$9,722.44	\$9,164.32	(\$558)	-5.7%
\$135,001	\$140,000	\$139,779	\$10,093.15	\$9,504.97	(\$588)	-5.8%
\$140,001	\$145,000	\$144,663	\$10,454.57	\$9,837.09	(\$617)	-5.9%
\$145,001	\$150,000	\$149,989	\$10,848.65	\$10,199.22	(\$649)	-6.0%
\$150,001	\$200,000	\$173,746	\$12,606.68	\$11,814.70	(\$792)	-6.3%

## MICRO SINGLE FILER FISCAL IMPACT ANALYSIS

TAXABLE INCOME		AVERAGE RESIDENT	RESIDENT INCOME TAX		FISCAL IMPACT	
FROM	TO	TAXABLE INCOME	CURRENT LAW	PROPOSED LAW		
\$200,001	\$250,000	\$225,793	\$16,458.21	\$15,353.95	(\$1,104)	-6.7%
\$250,001	\$300,000	\$275,705	\$20,151.65	\$18,747.92	(\$1,404)	-7.0%
\$300,001	\$350,000	\$327,103	\$23,955.12	\$22,243.00	(\$1,712)	-7.1%
\$350,001	\$400,000	\$380,196	\$27,884.02	\$25,853.34	(\$2,031)	-7.3%
\$400,001	\$450,000	\$430,106	\$31,577.31	\$29,247.18	(\$2,330)	-7.4%
\$450,001	\$500,000	\$483,765	\$35,548.09	\$32,895.99	(\$2,652)	-7.5%
\$500,001	\$550,000	\$530,196	\$38,984.01	\$36,053.33	(\$2,931)	-7.5%
\$550,001	\$600,000	\$579,238	\$42,613.13	\$39,388.20	(\$3,225)	-7.6%
\$600,001	\$650,000	\$632,455	\$46,551.17	\$43,006.94	(\$3,544)	-7.6%
\$650,001	\$700,000	\$684,730	\$50,419.52	\$46,561.63	(\$3,858)	-7.7%
\$700,001	\$750,000	\$733,004	\$53,991.77	\$49,844.24	(\$4,148)	-7.7%
\$750,001	\$800,000	\$792,973	\$58,429.50	\$53,922.16	(\$4,507)	-7.7%
\$800,001	\$850,000	\$838,673	\$61,811.31	\$57,029.77	(\$4,782)	-7.7%
\$850,001	\$900,000	\$887,884	\$65,452.92	\$60,376.11	(\$5,077)	-7.8%
\$900,001	\$950,000	\$942,413	\$69,488.04	\$64,084.06	(\$5,404)	-7.8%
\$950,001	\$1,000,000	\$998,577	\$73,644.23	\$67,903.26	(\$5,741)	-7.8%
\$1,000,000	\$99,999,999	\$3,478,437	\$257,153.87	\$236,533.74	(\$20,620)	-8.0%

CURRENT 2015 SINGLE FILER RATE SCHEDULE		
\$0	\$0	1.60%
\$1,452	\$23	3.60%
\$2,904	\$76	4.10%
\$4,356	\$135	5.10%
\$5,809	\$209	6.10%
\$7,261	\$298	7.10%
\$10,891	\$555	7.40%

PROPOSED 2015 SINGLE FILER RATE SCHEDULE		
\$0	\$0	1.60%
\$1,452	\$23	3.60%
\$2,904	\$76	4.10%
\$4,356	\$135	5.10%
\$5,809	\$209	6.10%
\$7,261	\$298	6.80%

## MICRO JOINT FILER FISCAL IMPACT ANALYSIS

TAXABLE INCOME		AVERAGE RESIDENT	RESIDENT INCOME TAX		FISCAL IMPACT	
FROM	TO	TAXABLE INCOME	CURRENT LAW	PROPOSED LAW		
\$0	\$1	\$0	\$0.00	\$0.00	\$0	0.0%
\$1	\$500	\$259	\$4.14	\$4.14	\$0	0.0%
\$501	\$1,000	\$766	\$12.26	\$12.26	\$0	0.0%
\$1,001	\$1,500	\$1,270	\$20.32	\$20.32	\$0	0.0%
\$1,501	\$2,000	\$1,777	\$28.44	\$28.44	\$0	0.0%
\$2,001	\$2,500	\$2,293	\$36.69	\$36.69	\$0	0.0%
\$2,501	\$3,000	\$2,793	\$44.68	\$44.68	\$0	0.0%
\$3,001	\$3,500	\$3,305	\$60.88	\$60.88	\$0	0.0%
\$3,501	\$4,000	\$3,809	\$79.04	\$79.04	\$0	0.0%
\$4,001	\$4,500	\$4,317	\$97.32	\$97.32	\$0	0.0%
\$4,501	\$5,000	\$4,830	\$115.80	\$115.80	\$0	0.0%
\$5,001	\$5,500	\$5,332	\$133.86	\$133.86	\$0	0.0%
\$5,501	\$6,000	\$5,845	\$152.52	\$152.52	\$0	0.0%
\$6,001	\$6,500	\$6,350	\$173.22	\$173.22	\$0	0.0%
\$6,501	\$7,000	\$6,859	\$194.09	\$194.09	\$0	0.0%
\$7,001	\$7,500	\$7,364	\$214.78	\$214.78	\$0	0.0%
\$7,501	\$8,000	\$7,869	\$235.52	\$235.52	\$0	0.0%
\$8,001	\$8,500	\$8,382	\$256.54	\$256.54	\$0	0.0%
\$8,501	\$9,000	\$8,895	\$279.40	\$279.40	\$0	0.0%
\$9,001	\$9,500	\$9,399	\$305.07	\$305.07	\$0	0.0%
\$9,501	\$10,000	\$9,899	\$330.59	\$330.59	\$0	0.0%
\$10,001	\$11,000	\$10,676	\$370.23	\$370.23	\$0	0.0%
\$11,001	\$12,000	\$11,686	\$422.40	\$422.40	\$0	0.0%
\$12,001	\$13,000	\$12,695	\$483.95	\$483.95	\$0	0.0%
\$13,001	\$14,000	\$13,717	\$546.32	\$546.32	\$0	0.0%
\$14,001	\$15,000	\$14,729	\$610.10	\$671.11	\$61	10.0%
\$15,001	\$16,000	\$15,749	\$682.52	\$750.77	\$68	10.0%
\$16,001	\$17,000	\$16,764	\$754.60	\$830.06	\$75	10.0%
\$17,001	\$18,000	\$17,789	\$827.36	\$910.09	\$83	10.0%
\$18,001	\$19,000	\$18,796	\$898.90	\$988.79	\$90	10.0%
\$19,001	\$20,000	\$19,806	\$970.59	\$1,067.65	\$97	10.0%
\$20,001	\$21,000	\$20,824	\$1,042.88	\$1,147.17	\$104	10.0%
\$21,001	\$22,000	\$21,850	\$1,115.88	\$1,227.47	\$112	10.0%
\$22,001	\$23,000	\$22,852	\$1,190.08	\$1,309.09	\$119	10.0%
\$23,001	\$24,000	\$23,878	\$1,266.00	\$1,392.60	\$127	10.0%
\$24,001	\$25,000	\$24,894	\$1,341.14	\$1,475.25	\$134	10.0%
\$25,001	\$26,000	\$25,914	\$1,416.64	\$1,558.31	\$142	10.0%
\$26,001	\$27,000	\$26,932	\$1,491.96	\$1,641.16	\$149	10.0%
\$27,001	\$28,000	\$27,937	\$1,566.38	\$1,723.01	\$157	10.0%
\$28,001	\$29,000	\$28,960	\$1,642.04	\$1,806.24	\$164	10.0%
\$29,001	\$30,000	\$29,984	\$1,717.86	\$1,889.65	\$172	10.0%



## MICRO JOINT FILER FISCAL IMPACT ANALYSIS

TAXABLE INCOME		AVERAGE RESIDENT	RESIDENT INCOME TAX		FISCAL IMPACT	
FROM	TO	TAXABLE INCOME	CURRENT LAW	PROPOSED LAW		
\$30,001	\$31,000	\$30,986	\$1,791.95	\$1,971.14	\$179	10.0%
\$31,001	\$32,000	\$32,017	\$1,868.28	\$2,055.11	\$187	10.0%
\$32,001	\$33,000	\$33,033	\$1,943.47	\$2,137.82	\$194	10.0%
\$33,001	\$34,000	\$34,038	\$2,017.85	\$2,219.64	\$202	10.0%
\$34,001	\$35,000	\$35,061	\$2,093.52	\$2,302.87	\$209	10.0%
\$35,001	\$36,000	\$36,066	\$2,167.86	\$2,384.64	\$217	10.0%
\$36,001	\$37,000	\$37,086	\$2,243.38	\$2,467.72	\$224	10.0%
\$37,001	\$38,000	\$38,106	\$2,318.84	\$2,550.73	\$232	10.0%
\$38,001	\$39,000	\$39,131	\$2,394.71	\$2,634.18	\$239	10.0%
\$39,001	\$40,000	\$40,136	\$2,469.04	\$2,715.94	\$247	10.0%
\$40,001	\$41,000	\$41,146	\$2,543.79	\$2,797.91	\$254	10.0%
\$41,001	\$42,000	\$42,167	\$2,619.38	\$2,867.37	\$248	9.5%
\$42,001	\$43,000	\$43,188	\$2,694.94	\$2,936.80	\$242	9.0%
\$43,001	\$44,000	\$44,194	\$2,769.36	\$3,005.19	\$236	8.5%
\$44,001	\$45,000	\$45,223	\$2,845.48	\$3,075.14	\$230	8.1%
\$45,001	\$46,000	\$46,228	\$2,919.91	\$3,143.53	\$224	7.7%
\$46,001	\$47,000	\$47,239	\$2,994.67	\$3,212.23	\$218	7.3%
\$47,001	\$48,000	\$48,263	\$3,070.46	\$3,281.88	\$211	6.9%
\$48,001	\$49,000	\$49,284	\$3,146.02	\$3,351.30	\$205	6.5%
\$49,001	\$50,000	\$50,301	\$3,221.25	\$3,420.44	\$199	6.2%
\$50,001	\$55,000	\$53,297	\$3,443.01	\$3,624.22	\$181	5.3%
\$55,001	\$60,000	\$58,392	\$3,820.00	\$3,970.64	\$151	3.9%
\$60,001	\$65,000	\$63,458	\$4,194.91	\$4,315.15	\$120	2.9%
\$65,001	\$70,000	\$68,537	\$4,570.77	\$4,660.54	\$90	2.0%
\$70,001	\$75,000	\$73,643	\$4,948.59	\$5,007.72	\$59	1.2%
\$75,001	\$80,000	\$78,679	\$5,321.29	\$5,350.20	\$29	0.5%
\$80,001	\$85,000	\$83,746	\$5,696.21	\$5,694.72	(\$1)	0.0%
\$85,001	\$90,000	\$88,854	\$6,074.17	\$6,042.04	(\$32)	-0.5%
\$90,001	\$95,000	\$93,910	\$6,448.35	\$6,385.88	(\$62)	-1.0%
\$95,001	\$100,000	\$99,040	\$6,827.94	\$6,734.70	(\$93)	-1.4%
\$100,001	\$105,000	\$104,086	\$7,201.34	\$7,077.82	(\$124)	-1.7%
\$105,001	\$110,000	\$109,210	\$7,580.56	\$7,426.29	(\$154)	-2.0%
\$110,001	\$115,000	\$114,251	\$7,953.62	\$7,769.10	(\$185)	-2.3%
\$115,001	\$120,000	\$119,352	\$8,331.09	\$8,115.97	(\$215)	-2.6%
\$120,001	\$125,000	\$124,368	\$8,702.23	\$8,457.02	(\$245)	-2.8%
\$125,001	\$130,000	\$129,549	\$9,085.62	\$8,809.32	(\$276)	-3.0%
\$130,001	\$135,000	\$134,553	\$9,455.90	\$9,149.57	(\$306)	-3.2%
\$135,001	\$140,000	\$139,631	\$9,831.70	\$9,494.90	(\$337)	-3.4%
\$140,001	\$145,000	\$144,763	\$10,211.47	\$9,843.88	(\$368)	-3.6%
\$145,001	\$150,000	\$149,731	\$10,579.11	\$10,181.72	(\$397)	-3.8%
\$150,001	\$200,000	\$174,148	\$12,385.93	\$11,842.03	(\$544)	-4.4%

## MICRO JOINT FILER FISCAL IMPACT ANALYSIS

TAXABLE INCOME		AVERAGE RESIDENT	RESIDENT INCOME TAX		FISCAL IMPACT	
FROM	TO	TAXABLE INCOME	CURRENT LAW	PROPOSED LAW		
\$200,001	\$250,000	\$226,066	\$16,227.90	\$15,372.50	(\$855)	-5.3%
\$250,001	\$300,000	\$277,138	\$20,007.21	\$18,845.37	(\$1,162)	-5.8%
\$300,001	\$350,000	\$329,774	\$23,902.31	\$22,424.66	(\$1,478)	-6.2%
\$350,001	\$400,000	\$380,036	\$27,621.69	\$25,842.46	(\$1,779)	-6.4%
\$400,001	\$450,000	\$430,787	\$31,377.25	\$29,293.52	(\$2,084)	-6.6%
\$450,001	\$500,000	\$481,108	\$35,101.04	\$32,715.38	(\$2,386)	-6.8%
\$500,001	\$550,000	\$533,348	\$38,966.74	\$36,267.64	(\$2,699)	-6.9%
\$550,001	\$600,000	\$583,477	\$42,676.34	\$39,676.46	(\$3,000)	-7.0%
\$600,001	\$650,000	\$636,329	\$46,587.33	\$43,270.35	(\$3,317)	-7.1%
\$650,001	\$700,000	\$686,075	\$50,268.59	\$46,653.13	(\$3,615)	-7.2%
\$700,001	\$750,000	\$733,285	\$53,762.08	\$49,863.36	(\$3,899)	-7.3%
\$750,001	\$800,000	\$786,522	\$57,701.62	\$53,483.48	(\$4,218)	-7.3%
\$800,001	\$850,000	\$838,164	\$61,523.11	\$56,995.12	(\$4,528)	-7.4%
\$850,001	\$900,000	\$891,351	\$65,458.99	\$60,611.87	(\$4,847)	-7.4%
\$900,001	\$950,000	\$940,595	\$69,103.08	\$63,960.49	(\$5,143)	-7.4%
\$950,001	\$1,000,000	\$986,786	\$72,521.20	\$67,101.48	(\$5,420)	-7.5%
\$1,000,000	\$99,999,999	\$2,664,730	\$196,689.05	\$181,201.66	(\$15,487)	-7.9%

CURRENT 2015 JOINT FILER RATE SCHEDULE		
\$0	\$0	1.60%
\$2,904	\$46	3.60%
\$5,809	\$151	4.10%
\$8,713	\$270	5.10%
\$11,617	\$418	6.10%
\$14,521	\$595	7.10%
\$21,782	\$1,111	7.40%

PROPOSED 2015 JOINT FILER RATE SCHEDULE		
\$0	\$0	1.60%
\$2,904	\$46	3.60%
\$5,809	\$151	4.10%
\$8,713	\$270	5.10%
\$11,617	\$418	6.10%
\$14,521	\$595	6.80%