

The Impact of Eliminating the State and Local Tax Deduction

Updated with 2015 IRS Data

Report prepared by the Government Finance Officers Association



Government Finance
Officers Association



The Council
of State
Governments



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Since 1906, Government Finance Officers Association (GFOA) has been dedicated to promoting excellence in government financial management to state and local government finance officers. GFOA represents more than 19,000 members in the United States and Canada.



About the National Governors Association

The National Governors Association (NGA), founded in 1908, is the collective voice of the Nation's governors. NGA's members are the governors of the 50 States, three Territories, and two Commonwealths.



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NCSL is the bipartisan organization that serves the legislators and staffs of the states, commonwealths and territories. NCSL provides, research, technical assistance and opportunities for policymakers to exchange ideas on the most pressing state issues and is an effective and respected advocate for the interests of the states in the American federal system.



About the National League of Cities

The National League of Cities (NLC) is dedicated to helping city leaders build better communities. NLC is a resource and advocate for 19,000 cities, towns and villages, representing more than 218 million Americans. www.nlc.org



About the National Association of Counties

The National Association of Counties (NACo) unites America's 3,069 county governments. Founded in 1935, NACo brings county officials together to advocate with a collective voice on national policy, exchange ideas and build new leadership skills, pursue transformational county solutions, enrich the public's understanding of county government, and exercise exemplary leadership in public service.



About the International City/County Management Association

Founded in 1914, ICMA, the International City/County Management Association, advances professional local government through leadership, management, innovation, and ethics. ICMA's 11,000 members are the professional city, town, and county managers who are appointed by elected officials to oversee the day-to-day operation of our communities. ICMA provides member support, publications, data, and information; peer and results-oriented assistance; and training and professional development worldwide.



About the National Association of State Budget Officers

Founded in 1945, NASBO serves as the professional organization for all state budget officers of the fifty states and U.S. territories. NASBO collects data and publishes numerous reports on state fiscal conditions and organizes meetings and training for budget and finance officials. The organization also provides public officials, the media and citizens detailed information on state financial management and budgeting.

As part of its tax reform efforts, Congress is debating whether to eliminate the ability for taxpayers to deduct state and local taxes (SALT). Similar efforts have been attempted in the past, and they failed each time — for a simple reason. **If SALT were repealed, almost 30% of taxpayers, including individuals in every state and in all income brackets, would be adversely impacted.** In 2015, the most recent year for which data are available, that included over 44 million tax units representing well over 100 million Americans. Additionally, more than 50% of the total amount of the SALT deduction went to taxpayers with adjusted gross incomes (AGI) under \$200,000.

Since the federal income tax was adopted in the early 20th century, it has been recognized that independent state and local government tax structures should be respected. The deduction of state and local taxes has contributed to the stability of state and local tax revenues that are essential for providing public services. State and local governments must balance their budgets every year, so any change that disrupts the stability of their tax structure will harm their ability to fund those essential services.

State and Local Taxes (SALT): A Deduction that Prevents Double Taxation

Taxpayers in the United States are granted a range of tax preferences from the federal government. The Revenue Act of 1913, which introduced the federal income tax, states that “all national, state, county, school, and municipal taxes paid within the year, not including those assessed against local benefits,” can be deducted. The Revenue Act of 1964 later named specific state and local taxes that could be deducted, which included: real and personal property, income, and general sales taxes. These tax preferences serve two important goals. First, by allowing taxpayers the ability to deduct state and local taxes (SALT), taxpayers avoid being taxed twice on the same income. Additionally, the deduction on property taxes, along with deduction on mortgage interest, provides a strong incentive for homeownership. The sales tax deduction provides similar incentives for encouraging spending — which facilitates economic growth.

In recent years, almost 30% of tax units used the SALT deduction. Only 21% used the deduction for mortgage interest, and 15% used the deduction for charitable donations.

Compared with other common deductions, the state and local tax deduction has a larger impact than the deductions for both charitable giving and mortgage interest. In recent years, almost 30 % of tax units used the SALT deduction. Only 21% used the deduction for mortgage interest, and 15% used the deduction for charitable donations.

How Do Taxpayers Benefit from the SALT Deduction?

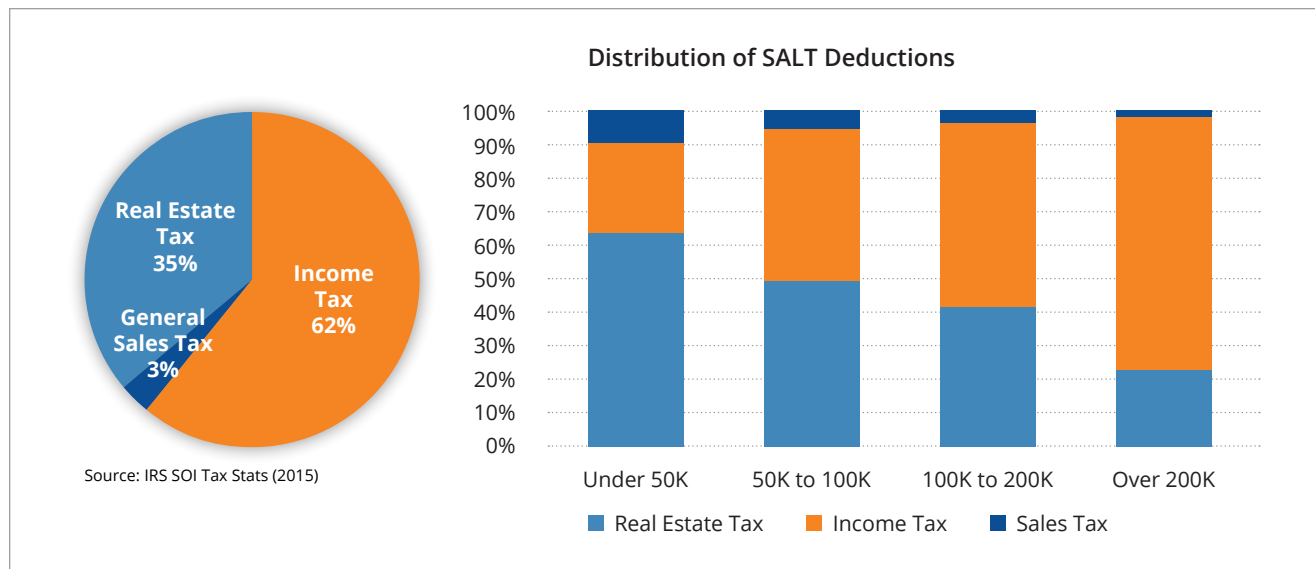
Everyone in the United States benefits from SALT, but the SALT deduction is used directly by around 30% of all taxpayers. Currently, taxpayers are given the option of deducting real estate taxes as well as either income taxes or sales taxes paid to state and local governments. However, the majority of SALT deductions are for income and property taxes (see Figure 1).

These tax preferences make it more affordable to own a home and provide incentives for generating economic activity, and remove instances where income is taxed twice — by both the state or local entity and the federal government. If the SALT deduction were eliminated, it would represent a significant tax increase on homeowners and make it much more difficult for many Americans to own their homes. This tax increase would drive significant changes in the housing market. Home prices — which have been set for decades assuming the SALT deductions — would inevitably fall, causing a significant loss in wealth for many Americans and creating instability in the market.

Housing is a highly valued asset for residents and communities. Historically, the deductibility of the property tax has often been a positive element in stabilizing housing values and markets. The deduction for property taxes, along with the deduction for mortgage interest, provides an important incentive for homeownership. Eliminating these deductions would harm home prices and disrupt the markets and industries that depend on a strong housing economy.

Over 60% of deductions from taxpayers with less than \$50,000 in income come from property tax. This highlights how important the property tax deduction is to middle class homeownership.

Figure 1 — Distribution of the SALT Deduction



While the SALT deduction is used across all income levels, the actual amount of property versus income versus sales tax deducted by lower, middle, and upper income taxpayers provides insight into how those taxpayers benefit. For example, while over 70% of SALT deductions for

tax units with an AGI of more than \$200,000 are from income taxes, over 60% of deductions from taxpayers with less than \$50,000 in income come from property tax. This highlights how important the property tax deduction is for middle class homeownership.

Deductions of property, income, and sales taxes are primarily determined by states' specific strategies for raising revenue. As Figure 2 shows, the majority of states have income and sales taxes, and some allow local income taxes. All states allow for property taxes, although this tax is administered at the local level.

Figure 2 — The Number of States Collecting Various Forms of Taxes

Tax	# of States That Collect
State Income Tax	41
Local Income Tax	12
State Sales Tax	45
Local Sales Tax	38
Property Tax	50

Sources: Urban-Brookings Tax Policy Center (2016), Tax Foundation Fiscal Fact No. 461 (2015)

Figure 3 — The Impact of Eliminating the SALT Deduction

Family of 4 in Barrington, IL		Homeowner in Eugene, OR		Family of 3 in Conroe, TX		Couple in Chaska, MN	
INCOME:	\$250,000	INCOME:	\$75,000	INCOME:	\$100,000	INCOME:	\$150,000
STATE INCOME TAX:	\$ 8,750	STATE INCOME TAX:	\$ 6,344	SALES TAX:	\$ 3,300	STATE INCOME TAX:	\$ 10,000
PROPERTY TAX:	\$ 15,000	PROPERTY TAX:	\$ 4,000	PROPERTY TAX:	\$ 6,500	PROPERTY TAX:	\$ 4,750
SALT DEDUCTION:	\$ 23,750	SALT DEDUCTION:	\$10,344	SALT DEDUCTION:	\$ 9,800	SALT DEDUCTION:	\$ 14,750
ADDITIONAL TAX:	\$ 6,650	ADDITIONAL TAX:	\$ 1,552	ADDITIONAL TAX:	\$ 2,450	ADDITIONAL TAX:	\$ 4,130

The SALT Deduction by Income Level

Contrary to popular opinion, the deduction of state and local taxes does not exclusively benefit the wealthy, even though that argument has been used countless times in attempts to modify or repeal the deduction. In fact, almost 40% of taxpayers making between \$50K to \$75K per year and more than 70% of taxpayers earning from \$100K to \$200K per year and use the SALT deduction.

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Figure 4 — The SALT Deduction by Adjusted Gross Income

Adjusted Gross Income	# of Total Tax Returns	# of Tax Returns Using SALT Deductions	% Claiming Deduction	SALT Deduction Amount (%)
Under 25K	56,717,580	3,061,430	5%	2%
25K to 50K	35,077,110	6,563,670	19%	5%
50K to 75K	19,944,460	7,603,690	38%	8%
75K to 100K	12,925,290	6,903,290	53%	9%
100K to 200K	18,330,660	13,915,460	76%	28%
200K to 500K	5,419,600	5,065,480	93%	21%
500K to 1M	864,920	805,020	93%	8%
1M+	438,370	400,420	91%	20%
Total	149,726,990	44,318,460	29.6%	100%

One of the key takeaways from Figure 4 is that over 50% of the total amount of the SALT deduction goes to taxpayers making less than \$200,000 a year. In fact, every single taxpayer with income above the standard deduction amount could potentially benefit from deducting SALT. When looking at the total amount deducted by income bracket, it is clear that the SALT deduction benefits taxpayers across all brackets. In fact, the bracket with the most filers and the largest total

amount deducted is from those earning between \$100,000 and \$200,000 per year in AGI. With a standard deduction of \$6,350 per individual and \$12,700 for married couples filing jointly, even if Congress were to offset impacts from eliminating the SALT deduction through increases in the standard deduction, the deduction would need to increase significantly. Even if it were to double or triple, a significant portion of taxpayers would still end up with tax increases.

Figure 5 — Total Deduction Amounts

Adjusted Gross Income	Total Number of SALT Deductions	Total \$ Deducted	Average SALT Deduction*	Deduction as % of AGI
Under 25K	3,061,430	\$ 10,715,857,000	\$3,500	2%
25K to 50K	6,563,670	\$ 26,377,106,000	\$4,019	2%
50K to 75K	7,603,690	\$ 41,818,805,000	\$5,500	3%
75K to 100K	6,903,290	\$ 50,018,752,000	\$7,246	4%
100K to 200K	13,915,460	\$ 154,484,401,000	\$11,102	6%
200K to 500K	5,065,480	\$ 115,726,717,000	\$22,846	7%
500K to 1M	805,020	\$ 43,921,403,000	\$54,559	8%
1M+	400,420	\$ 109,645,122,000	\$273,825	8%
Total	44,318,460	\$552,708,163,000	\$12,471	5.4%

* Calculated as SALT deduction amount divided by number of SALT deductions.

Eliminating the SALT deduction would result in additional taxes. Figure 6 shows the average tax increases for tax units that itemize across each income bracket. On average, taxes paid by taxpayers who itemize deductions would significantly increase. Some other models, such as the Urban-Brookings Microsimulation Model,

which takes into account more variables, the average increase would be over \$2,000 if SALT were repealed. Thus, both estimates demonstrate that the repeal of the SALT deduction would have a major and adverse impact on taxpayers. While that impact varies by income, there would be a tax increase for everyone who deducts SALT.

Figure 6 — The Additional Tax Burden if the SALT Deduction Were Eliminated

Adjusted Gross Income	Average SALT Deduction	Marginal Tax Rate	Estimated Average Amount of Tax Increase
Under 25K	\$3,500	15.0%	\$ 526
25K to 50K	\$4,019	15.0%	\$ 603
50K to 75K	\$5,500	15.0%	\$ 825
75K to 100K	\$7,246	25.0%	\$ 1,811
100K to 200K	\$11,102	28.0%	\$ 2,868
200K to 500K	\$22,846	33.0%	\$ 7,324
500K to 1M	\$54,559	39.6%	\$21,606
1M+	\$273,825	39.6%	\$108,435

The SALT Deduction by State

In addition to its effect on taxpayers who itemize, regardless of adjusted gross income, the SALT deduction also benefits taxpayers in all 50 states. The tax deduction is used by Americans living in urban, suburban, and rural locations.

The states with the highest percentage of taxpayers using the SALT deduction are in the East and Northeast regions. However, states in the West and Midwest also take advantage of the deduction. Overall, use of the SALT deduction is widespread among all states regardless of geographic area, political identification, wealth, or economic activity.

The average deduction in California, New York, and New Jersey are all over \$17,000. If the SALT deduction were eliminated, assuming a 25% marginal tax rate, an average taxpayer in New York who currently itemizes SALT would face a tax increase of almost \$5,500. Those considering a repeal of the SALT deduction must answer to taxpayers who may not be able to afford the loss of such a large deduction.

If the SALT deduction were eliminated, assuming a 25% marginal tax rate, an average taxpayer in New York who currently itemizes SALT would face a tax increase of almost \$5,500.

Figure 7 — Percentage of Tax Units that Use the SALT Deduction and the Average Deduction by State

State	% with SALT Deductions	Average SALT Deduction*	State	% with SALT Deductions	Average SALT Deduction*
MD	46%	\$ 12,931	ME	28%	\$ 11,431
CT	41%	\$ 19,664	NE	28%	\$ 11,088
NJ	41%	\$ 17,850	SC	27%	\$ 8,765
DC	40%	\$ 16,442	VT	27%	\$ 12,407
VA	37%	\$ 11,288	MI	27%	\$ 9,648
MA	37%	\$ 15,571	MO	26%	\$ 9,886
OR	36%	\$ 12,616	OH	26%	\$ 10,444
UT	35%	\$ 8,291	KY	26%	\$ 9,955
MN	35%	\$ 12,954	AL	26%	\$ 5,918
NY	35%	\$ 22,169	KS	25%	\$ 9,425
CA	34%	\$ 18,437	NV	25%	\$ 5,989
GA	33%	\$ 9,158	OK	24%	\$ 8,201
RI	33%	\$ 12,434	MS	23%	\$ 6,302
CO	32%	\$ 9,017	LA	23%	\$ 6,742
DE	32%	\$ 9,194	TX	23%	\$ 7,823
IL	31%	\$ 12,523	IN	23%	\$ 8,756
WI	31%	\$ 11,653	FL	22%	\$ 7,373
NH	31%	\$ 10,121	NM	22%	\$ 7,091
WA	30%	\$ 7,402	AR	22%	\$ 9,116
IA	29%	\$ 10,163	WY	22%	\$ 6,306
HI	29%	\$ 9,905	AK	21%	\$ 4,931
NC	29%	\$ 9,587	TN	19%	\$ 5,611
PA	29%	\$ 11,248	ND	18%	\$ 6,864
AZ	28%	\$ 7,403	WV	17%	\$ 9,462
MT	28%	\$ 9,357	SD	17%	\$ 6,098
ID	28%	\$ 8,862			

* Calculated as SALT deduction amount divided by number of SALT deductions.

The SALT Deduction by Congressional District

The statistics in the earlier sections demonstrate the significance of the deduction for taxpayers at all income levels and across the states.

The need to retain the SALT deduction is more evident when analyzing statistics from specific areas of the country.

Consider the map in Figure 8, which shows SALT deductions by congressional district. It is evident that taxpayers across all congressional districts benefit from the SALT deduction. The amount of claims is highest in the Northeast, Midwest, and West Coast. For example, a few districts in New York, New Jersey, Maryland, and Virginia see over 50% of tax payers using the SALT deduction.

However, use of the SALT deduction is also common throughout the U.S. Over 40% of taxpayers in districts throughout Georgia, Oregon, Pennsylvania, Minnesota, California, and Michigan use the SALT deduction.

Figure 8 shows the impact across congressional districts. The darker the color on the map, the higher the amount of deduction claimed per congressional district (normalized on a percentile basis). Figure 9 shows the specific impact on example districts, including the approximate additional tax burden, or tax increase on taxpayers that would result from eliminating the SALT deduction.

Figure 8 — The SALT Deduction by Congressional District

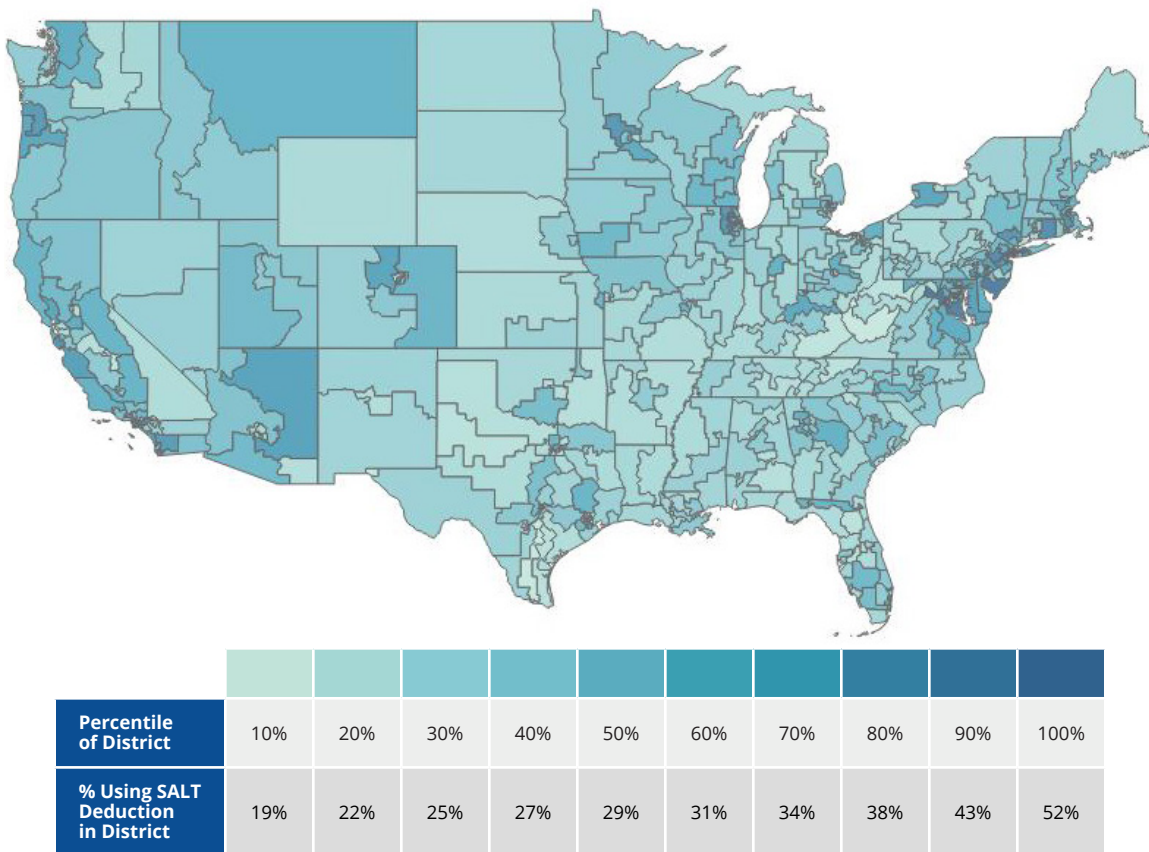


Figure 9 — Additional Tax Burden by Congressional District, Example Districts

State	District	% Using SALT Deduction	Amount of SALT Deduction	Additional Tax Burden by Taxpayers in Congressional District*
TX	8	26%	\$1,172,458,600.00	\$293,114,650.00
OH	12	33%	\$1,714,441,500.00	\$428,610,375.00
WA	8	32%	\$1,057,498,600.00	\$264,374,650.00
IL	6	38%	\$3,196,473,000.00	\$799,118,250.00
NY	23	22%	\$800,207,000.00	\$200,051,750.00
MI	8	35%	\$1,354,539,800.00	\$338,634,950.00
NC	2	32%	\$1,118,547,210.00	\$279,636,802.50
MO	8	17%	\$348,497,340.00	\$87,124,335.00
MA	1	32%	\$1,055,631,000.00	\$263,907,750.00
NJ	9	37%	\$2,386,285,700.00	\$596,571,425.00
CA	22	24%	\$361,586,800.00	\$90,396,700.00

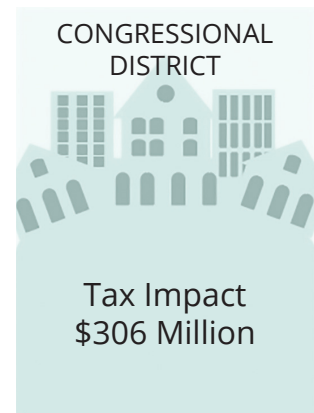
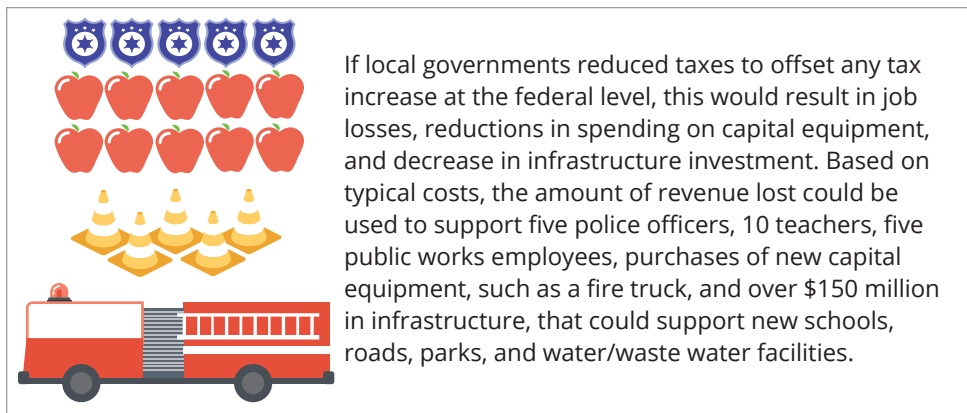
Note: The additional tax burden assumes a 25% average marginal rate for all taxpayers, and the total estimate amount includes taxes paid by all tax units within the congressional district.

The SALT Deduction and Its Impact on State and Local Government

The SALT deduction reflects a partnership between the federal government and state and local governments. The deduction is fundamental to the way states and localities budget for and provide critical public services, and a cornerstone of the U.S. system of fiscal federalism. It reflects a collaborative relationship between levels of government that has existed for over 100 years. Currently, the SALT deduction is an accepted part of the tax structure that is critical to the stability of state and local government finance.

States, cities, counties, school districts, and other special districts have all established tax rates that operate under the assumption that the federal tax

code provides deductibility. Taxpayers would not accept a tax increase in taxes paid, or double taxation, and they would make their displeasure known — especially those in high-tax jurisdictions. Deprived of SALT as a tool for keeping their tax burden lower, they would push back against the tool that they have available to them — local tax rates, which provide the revenues needed to provide essential public services, such as police officers, teachers, firefighters, and other valuable public servants, along with critically important investments that provide for infrastructure, public safety, healthy communities, and many factors contributing to the quality of life.



Tax rates are obtained from Conroe, TX and Montgomery County, IRS (2014) data is also used. We assumed that 75% of SALT deduction for the 8th Congressional District was from property taxes and an average marginal tax rate of 25%.

Conclusion

The elimination of the SALT deduction would have ramifications for taxpayers and state and local governments alike. This report provides a realistic picture of the consequences of the proposal to eliminate the SALT deduction. Virtually all Americans would be affected by a repeal of the SALT deduction. Alternative proposals being discussed, such as increasing the standard deduction or adjusting marginal tax rates, will mitigate the impact of eliminating the SALT deduction for individual taxpayers but will inevitably provide a different distribution of tax expenditures — creating a situation where many tax payers will still face a significant tax increase.

In summary, the thousands of state and local elected and appointed public servants understand the need for tax reform to address the rising

federal deficit and to promote jobs and economic growth. As Congress discusses tax reform proposals, it is essential to consider the impact any changes will have on the bottom lines of state and local governments, the very bodies that bear the burden of over three quarters of the cost of providing the infrastructure that keeps our economy strong. The principle of fiscal federalism underpins the necessity of ensuring that any federal tax reforms allow local and state governments to retain authority over their own tax policies, retaining the deductibility of personal state and local property, sales, and income taxes on federal tax returns. Recognizing the partnership that exists between federal, state, and local governments ensures that taxpayers are not double taxed and maintains the essential public services upon which Americans rely.

Appendix

State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average SALT Deduction*	Average Taxpayer Deduction**	State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average SALT Deduction*	Average Taxpayer Deduction**
AK	At-Large	R	21%	\$4,932	\$1,057	CA	50	R	34%	\$12,808	\$4,323
AL	1	R	25%	\$5,298	\$1,335	CA	51	D	30%	\$14,545	\$4,364
AL	2	R	22%	\$4,740	\$1,022	CA	52	D	33%	\$15,249	\$5,106
AL	3	R	24%	\$4,814	\$1,162	CA	53	D	33%	\$15,249	\$5,106
AL	4	R	20%	\$4,759	\$965	CO	1	D	32%	\$9,758	\$3,102
AL	5	R	29%	\$5,650	\$1,627	CO	2	D	35%	\$8,819	\$3,115
AL	6	R	33%	\$7,001	\$2,332	CO	3	R	26%	\$7,916	\$2,041
AL	7	D	28%	\$6,348	\$1,760	CO	4	R	36%	\$9,487	\$3,370
AR	1	R	19%	\$7,181	\$1,351	CO	5	R	29%	\$6,305	\$1,826
AR	2	R	28%	\$9,267	\$2,599	CO	6	R	42%	\$9,986	\$4,208
AR	3	R	25%	\$10,671	\$2,645	CO	7	D	39%	\$8,180	\$3,151
AR	4	R	18%	\$7,074	\$1,288	CT	1	D	41%	\$13,939	\$5,754
AZ	1	D	27%	\$6,619	\$1,812	CT	2	D	39%	\$13,070	\$5,125
AZ	2	R	27%	\$6,600	\$1,749	CT	3	D	40%	\$13,803	\$5,523
AZ	3	D	27%	\$6,972	\$1,901	CT	4	D	38%	\$13,744	\$5,271
AZ	4	R	27%	\$6,674	\$1,807	CT	5	D	40%	\$13,869	\$5,521
AZ	5	R	30%	\$7,454	\$2,240	DC	At-Large	D	40%	\$16,443	\$6,541
AZ	6	R	30%	\$7,454	\$2,240	DE	At-Large	D	32%	\$9,195	\$2,907
AZ	7	D	30%	\$7,454	\$2,240	FL	1	R	19%	\$5,059	\$954
AZ	8	R	30%	\$7,454	\$2,240	FL	2	R	18%	\$4,711	\$859
AZ	9	D	30%	\$7,454	\$2,240	FL	3	R	17%	\$4,609	\$795
CA	1	R	33%	\$10,546	\$3,432	FL	4	R	21%	\$5,444	\$1,166
CA	2	D	38%	\$22,727	\$8,559	FL	5	D	21%	\$5,000	\$1,034
CA	3	D	32%	\$10,129	\$3,226	FL	6	R	25%	\$6,769	\$1,700
CA	4	R	36%	\$11,802	\$4,249	FL	7	D	21%	\$5,138	\$1,072
CA	5	D	38%	\$15,167	\$5,799	FL	8	R	21%	\$6,351	\$1,319
CA	6	D	33%	\$10,803	\$3,515	FL	9	D	18%	\$4,582	\$813
CA	7	D	32%	\$10,174	\$3,283	FL	10	D	19%	\$4,884	\$934
CA	8	R	30%	\$8,845	\$2,696	FL	11	R	20%	\$5,145	\$1,015
CA	9	D	35%	\$13,356	\$4,647	FL	12	R	20%	\$5,555	\$1,108
CA	10	R	28%	\$9,792	\$2,749	FL	13	D	20%	\$6,494	\$1,309
CA	11	D	44%	\$18,672	\$8,231	FL	14	D	21%	\$6,131	\$1,259
CA	12	D	38%	\$32,428	\$12,214	FL	15	R	19%	\$5,365	\$1,035
CA	13	D	38%	\$32,428	\$12,214	FL	16	R	26%	\$8,900	\$2,334
CA	14	D	40%	\$34,749	\$14,064	FL	17	R	21%	\$6,745	\$1,393
CA	15	D	44%	\$18,672	\$8,231	FL	18	R	26%	\$10,124	\$2,639
CA	16	D	23%	\$9,501	\$2,159	FL	19	R	26%	\$11,789	\$3,110
CA	17	D	42%	\$30,259	\$12,728	FL	20	D	27%	\$9,226	\$2,512
CA	18	D	41%	\$31,193	\$12,907	FL	21	D	28%	\$9,276	\$2,563
CA	19	D	42%	\$30,259	\$12,728	FL	22	D	28%	\$9,276	\$2,563
CA	20	D	35%	\$22,766	\$7,931	FL	23	D	24%	\$6,647	\$1,570
CA	21	R	25%	\$9,932	\$2,531	FL	24	D	24%	\$6,647	\$1,570
CA	22	R	24%	\$9,844	\$2,348	FL	25	R	25%	\$8,623	\$2,123
CA	23	R	29%	\$14,370	\$4,203	FL	26	R	23%	\$8,026	\$1,831
CA	24	D	34%	\$15,492	\$5,252	FL	27	R	22%	\$6,870	\$1,517
CA	25	R	33%	\$16,723	\$5,549	GA	1	R	28%	\$7,701	\$2,159
CA	26	D	33%	\$16,723	\$5,549	GA	2	D	26%	\$6,713	\$1,714
CA	27	D	31%	\$14,042	\$4,400	GA	3	R	33%	\$7,257	\$2,410
CA	28	D	32%	\$17,538	\$5,563	GA	4	D	35%	\$7,934	\$2,764
CA	29	D	32%	\$17,538	\$5,563	GA	5	D	34%	\$11,105	\$3,810
CA	30	D	33%	\$16,723	\$5,549	GA	6	R	38%	\$11,445	\$4,304
CA	31	D	31%	\$8,765	\$2,697	GA	7	R	40%	\$8,881	\$3,531
CA	32	D	32%	\$17,538	\$5,563	GA	8	R	27%	\$6,697	\$1,798
CA	33	D	32%	\$17,538	\$5,563	GA	9	R	31%	\$7,833	\$2,458
CA	34	D	32%	\$17,538	\$5,563	GA	10	R	34%	\$7,529	\$2,528
CA	35	D	31%	\$14,042	\$4,400	GA	11	R	39%	\$10,807	\$4,163
CA	36	D	34%	\$9,699	\$3,308	GA	12	R	26%	\$6,716	\$1,724
CA	37	D	32%	\$17,538	\$5,563	GA	13	D	37%	\$10,116	\$3,696
CA	38	D	34%	\$17,864	\$6,102	GA	14	R	26%	\$6,644	\$1,726
CA	39	R	33%	\$15,575	\$5,177	HI	1	D	30%	\$9,199	\$2,762
CA	40	D	32%	\$17,538	\$5,563	HI	2	D	29%	\$8,911	\$2,548
CA	41	D	34%	\$9,699	\$3,308	IA	1	R	29%	\$9,229	\$2,651
CA	42	R	34%	\$9,699	\$3,308	IA	2	D	27%	\$9,606	\$2,634
CA	43	D	32%	\$17,538	\$5,563	IA	3	R	35%	\$10,460	\$3,663
CA	44	D	32%	\$17,538	\$5,563	IA	4	R	25%	\$8,863	\$2,229
CA	45	R	37%	\$18,200	\$6,752	ID	1	R	28%	\$8,083	\$2,241
CA	46	D	37%	\$18,200	\$6,752	ID	2	R	28%	\$8,497	\$2,383
CA	47	D	34%	\$17,864	\$6,102	IL	1	D	34%	\$13,226	\$4,471
CA	48	R	37%	\$18,200	\$6,752	IL	2	D	33%	\$12,626	\$4,174
CA	49	R	35%	\$16,524	\$5,776	IL	3	D	36%	\$13,763	\$4,967

* Calculated as SALT deduction amount divided by number of SALT deductions.

** Calculated as SALT deduction amount divided by number of tax filers.

State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average Salt Deduction*	Average Taxpayer Deduction**	State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average Salt Deduction*	Average Taxpayer Deduction**
IL	4	D	31%	\$13,664	\$4,278	MN	1	D	28%	\$10,104	\$2,879
IL	5	D	35%	\$14,179	\$4,910	MN	2	R	43%	\$11,479	\$4,883
IL	6	R	38%	\$14,830	\$5,704	MN	3	R	40%	\$15,021	\$5,993
IL	7	D	31%	\$13,664	\$4,278	MN	4	D	36%	\$12,451	\$4,446
IL	8	D	36%	\$13,928	\$4,948	MN	5	D	37%	\$14,120	\$5,201
IL	9	D	31%	\$13,664	\$4,278	MN	6	R	39%	\$13,123	\$5,180
IL	10	D	35%	\$15,816	\$5,583	MN	7	D	25%	\$9,743	\$2,454
IL	11	D	37%	\$13,444	\$5,028	MN	8	D	28%	\$8,788	\$2,503
IL	12	R	24%	\$8,798	\$2,087	MO	1	D	30%	\$12,183	\$3,692
IL	13	R	26%	\$9,542	\$2,454	MO	2	R	37%	\$11,581	\$4,245
IL	14	R	43%	\$14,453	\$6,271	MO	3	R	29%	\$7,695	\$2,205
IL	15	R	20%	\$8,653	\$1,757	MO	4	R	21%	\$7,519	\$1,552
IL	16	R	30%	\$9,731	\$2,967	MO	5	D	28%	\$8,622	\$2,393
IL	17	D	24%	\$9,308	\$2,200	MO	6	R	25%	\$8,657	\$2,156
IL	18	R	26%	\$9,802	\$2,529	MO	7	R	19%	\$7,759	\$1,503
IN	1	D	28%	\$7,951	\$2,198	MO	8	R	17%	\$6,452	\$1,128
IN	2	R	20%	\$8,692	\$1,708	MS	1	R	22%	\$5,899	\$1,324
IN	3	R	20%	\$7,966	\$1,605	MS	2	D	21%	\$6,288	\$1,338
IN	4	R	25%	\$7,834	\$1,940	MS	3	R	25%	\$6,300	\$1,565
IN	5	R	28%	\$9,738	\$2,766	MS	4	R	23%	\$6,300	\$1,424
IN	6	R	20%	\$7,242	\$1,431	MT	At-Large	R	28%	\$9,358	\$2,640
IN	7	D	22%	\$8,262	\$1,859	NC	1	D	24%	\$7,268	\$1,747
IN	8	R	18%	\$7,839	\$1,391	NC	2	R	32%	\$9,335	\$2,984
IN	9	R	24%	\$7,674	\$1,865	NC	3	R	25%	\$7,596	\$1,875
KS	1	R	18%	\$6,787	\$1,243	NC	4	D	35%	\$10,310	\$3,564
KS	2	R	22%	\$7,431	\$1,657	NC	5	R	26%	\$8,528	\$2,259
KS	3	R	37%	\$11,216	\$4,160	NC	6	R	28%	\$9,146	\$2,590
KS	4	R	24%	\$8,772	\$2,085	NC	7	R	26%	\$7,391	\$1,885
KY	1	R	20%	\$7,487	\$1,484	NC	8	R	30%	\$9,738	\$2,929
KY	2	R	25%	\$7,986	\$1,962	NC	9	R	36%	\$11,304	\$4,094
KY	3	D	31%	\$10,653	\$3,329	NC	10	R	26%	\$8,079	\$2,114
KY	4	R	32%	\$10,586	\$3,370	NC	11	R	23%	\$7,175	\$1,631
KY	5	R	15%	\$7,419	\$1,136	NC	12	D	33%	\$10,116	\$3,293
KY	6	R	29%	\$9,745	\$2,861	NC	13	R	33%	\$9,594	\$3,192
LA	1	R	25%	\$7,659	\$1,886	ND	At-Large	R	18%	\$6,865	\$1,267
LA	2	D	25%	\$7,075	\$1,791	NE	1	R	29%	\$9,894	\$2,914
LA	3	R	20%	\$7,033	\$1,389	NE	2	R	33%	\$12,484	\$4,110
LA	4	R	22%	\$5,887	\$1,278	NE	3	R	20%	\$9,076	\$1,832
LA	5	R	19%	\$5,456	\$1,045	NH	1	D	31%	\$9,613	\$3,025
LA	6	R	25%	\$6,298	\$1,594	NH	2	D	31%	\$9,711	\$2,974
MA	1	D	32%	\$10,766	\$3,461	NJ	1	D	42%	\$12,692	\$5,341
MA	2	D	36%	\$13,389	\$4,810	NJ	2	R	38%	\$11,422	\$4,310
MA	3	D	38%	\$15,044	\$5,782	NJ	3	R	43%	\$11,987	\$5,109
MA	4	D	39%	\$15,106	\$5,955	NJ	4	R	45%	\$16,912	\$7,538
MA	5	D	35%	\$16,324	\$5,640	NJ	5	D	43%	\$18,535	\$7,895
MA	6	D	39%	\$15,797	\$6,140	NJ	6	D	44%	\$16,531	\$7,309
MA	7	D	36%	\$18,095	\$6,598	NJ	7	R	46%	\$21,276	\$9,834
MA	8	D	35%	\$15,262	\$5,335	NJ	8	D	38%	\$20,465	\$7,733
MA	9	D	38%	\$11,308	\$4,293	NJ	9	D	37%	\$18,668	\$6,936
MD	1	R	41%	\$11,273	\$4,644	NJ	10	D	33%	\$18,960	\$6,244
MD	2	D	44%	\$12,608	\$5,509	NJ	11	R	42%	\$20,124	\$8,416
MD	3	D	45%	\$14,621	\$6,633	NJ	12	D	43%	\$17,674	\$7,592
MD	4	D	47%	\$9,316	\$4,383	NM	1	D	28%	\$7,346	\$2,041
MD	5	D	48%	\$9,878	\$4,780	NM	2	R	19%	\$6,433	\$1,240
MD	6	D	43%	\$14,410	\$6,228	NM	3	D	24%	\$6,991	\$1,650
MD	7	D	41%	\$13,075	\$5,412	NV	1	D	25%	\$5,451	\$1,336
MD	8	D	49%	\$15,291	\$7,568	NV	2	R	24%	\$7,325	\$1,755
ME	1	D	33%	\$11,682	\$3,878	NV	3	D	25%	\$5,451	\$1,336
ME	2	R	21%	\$9,486	\$2,012	NV	4	D	24%	\$5,323	\$1,272
MI	1	R	20%	\$8,222	\$1,654	NY	1	R	46%	\$17,686	\$8,167
MI	2	R	26%	\$8,985	\$2,303	NY	2	R	48%	\$20,111	\$9,613
MI	3	R	24%	\$8,958	\$2,188	NY	3	D	43%	\$18,386	\$7,881
MI	4	R	21%	\$7,857	\$1,647	NY	4	D	50%	\$23,361	\$11,716
MI	5	D	21%	\$7,286	\$1,526	NY	5	D	40%	\$18,995	\$7,664
MI	6	R	24%	\$8,815	\$2,077	NY	6	D	30%	\$10,929	\$3,239
MI	7	R	26%	\$8,628	\$2,276	NY	7	D	34%	\$34,479	\$11,740
MI	8	R	35%	\$10,427	\$3,611	NY	8	D	28%	\$12,860	\$3,613
MI	9	D	33%	\$9,795	\$3,189	NY	9	D	27%	\$14,585	\$3,915
MI	10	R	26%	\$7,465	\$1,945	NY	10	D	36%	\$41,978	\$15,005
MI	11	R	30%	\$10,616	\$3,191	NY	11	R	36%	\$13,769	\$4,960
MI	12	D	27%	\$9,874	\$2,690	NY	12	D	34%	\$34,479	\$11,740
MI	13	D	24%	\$8,828	\$2,107	NY	13	D	34%	\$44,411	\$15,195
MI	14	D	30%	\$10,616	\$3,191	NY	14	D	25%	\$9,698	\$2,459
						NY	15	D	21%	\$7,954	\$1,674

* Calculated as SALT deduction amount divided by number of SALT deductions.

** Calculated as SALT deduction amount divided by number of tax filers.

State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average Salt Deduction*	Average Taxpayer Deduction**	State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average Salt Deduction*	Average Taxpayer Deduction**
NY	16	D	34%	\$24,678	\$8,276	TN	9	D	25%	\$6,163	\$1,538
NY	17	D	45%	\$26,243	\$11,902	TX	1	R	19%	\$5,315	\$995
NY	18	D	43%	\$21,571	\$9,300	TX	2	R	23%	\$8,440	\$1,922
NY	19	R	31%	\$12,501	\$3,885	TX	3	R	37%	\$8,742	\$3,215
NY	20	D	33%	\$14,384	\$4,818	TX	4	R	25%	\$7,202	\$1,791
NY	21	R	23%	\$11,865	\$2,775	TX	5	R	20%	\$7,153	\$1,464
NY	22	R	23%	\$10,766	\$2,437	TX	6	R	24%	\$6,859	\$1,671
NY	23	R	22%	\$11,716	\$2,588	TX	7	R	23%	\$8,440	\$1,922
NY	24	R	29%	\$12,140	\$3,569	TX	8	R	26%	\$8,617	\$2,242
NY	25	D	33%	\$12,896	\$4,285	TX	9	D	28%	\$8,856	\$2,516
NY	26	D	27%	\$12,083	\$3,319	TX	10	R	23%	\$8,743	\$1,983
NY	27	R	29%	\$12,125	\$3,496	TX	11	R	17%	\$5,915	\$1,027
OH	1	R	33%	\$11,684	\$3,849	TX	12	R	26%	\$7,236	\$1,915
OH	2	R	26%	\$10,400	\$2,737	TX	13	R	17%	\$5,614	\$929
OH	3	D	30%	\$11,280	\$3,412	TX	14	R	25%	\$6,856	\$1,712
OH	4	R	21%	\$7,873	\$1,665	TX	15	D	18%	\$5,173	\$921
OH	5	R	23%	\$8,759	\$2,031	TX	16	D	16%	\$5,999	\$961
OH	6	R	15%	\$7,552	\$1,169	TX	17	R	19%	\$8,089	\$1,556
OH	7	R	24%	\$8,360	\$1,995	TX	18	D	23%	\$8,440	\$1,922
OH	8	R	26%	\$8,312	\$2,138	TX	19	R	15%	\$5,544	\$829
OH	9	D	27%	\$10,761	\$2,957	TX	20	D	20%	\$7,202	\$1,428
OH	10	R	27%	\$9,283	\$2,519	TX	21	R	24%	\$8,450	\$1,988
OH	11	D	29%	\$11,788	\$3,438	TX	22	R	29%	\$8,555	\$2,443
OH	12	R	33%	\$11,572	\$3,788	TX	23	R	16%	\$6,173	\$1,011
OH	13	D	23%	\$8,905	\$2,047	TX	24	R	26%	\$8,025	\$2,118
OH	14	R	28%	\$10,561	\$2,997	TX	25	R	22%	\$7,642	\$1,677
OH	15	R	28%	\$9,896	\$2,741	TX	26	R	26%	\$8,025	\$2,118
OH	16	R	28%	\$10,444	\$2,930	TX	27	R	17%	\$6,022	\$1,028
OK	1	R	28%	\$9,309	\$2,570	TX	28	D	17%	\$6,031	\$1,022
OK	2	R	18%	\$5,394	\$976	TX	29	D	23%	\$8,440	\$1,922
OK	3	R	23%	\$6,802	\$1,546	TX	30	D	21%	\$8,721	\$1,810
OK	4	R	25%	\$7,836	\$1,947	TX	31	R	29%	\$7,351	\$2,138
OK	5	R	24%	\$8,842	\$2,116	TX	32	R	27%	\$8,733	\$2,388
OR	1	D	39%	\$12,669	\$4,976	TX	33	D	23%	\$8,099	\$1,844
OR	2	R	31%	\$10,001	\$3,087	TX	34	D	13%	\$4,997	\$665
OR	3	D	40%	\$13,953	\$5,522	TX	35	D	23%	\$8,261	\$1,890
OR	4	D	31%	\$9,852	\$3,095	TX	36	R	21%	\$7,153	\$1,518
OR	5	D	36%	\$12,052	\$4,391	UT	1	R	36%	\$7,747	\$2,750
PA	1	D	31%	\$11,132	\$3,431	UT	2	R	35%	\$7,544	\$2,651
PA	2	D	30%	\$11,425	\$3,446	UT	3	R	35%	\$7,985	\$2,790
PA	3	R	21%	\$8,929	\$1,864	UT	4	R	36%	\$7,989	\$2,837
PA	4	R	31%	\$8,957	\$2,821	VA	1	R	41%	\$8,987	\$3,665
PA	5	R	17%	\$8,611	\$1,485	VA	2	R	32%	\$8,313	\$2,668
PA	6	R	40%	\$13,218	\$5,252	VA	3	D	31%	\$8,352	\$2,605
PA	7	R	38%	\$12,456	\$4,784	VA	4	D	38%	\$7,839	\$2,962
PA	8	R	44%	\$13,090	\$5,707	VA	5	R	28%	\$9,500	\$2,624
PA	9	R	19%	\$8,128	\$1,527	VA	6	R	27%	\$7,303	\$1,979
PA	10	R	23%	\$8,443	\$1,904	VA	7	R	39%	\$9,161	\$3,536
PA	11	R	24%	\$8,626	\$2,035	VA	8	D	47%	\$15,359	\$7,195
PA	12	R	24%	\$10,263	\$2,423	VA	9	R	19%	\$7,541	\$1,452
PA	13	D	30%	\$11,425	\$3,446	VA	10	R	49%	\$13,562	\$6,653
PA	14	D	27%	\$11,262	\$3,016	VA	11	D	49%	\$14,186	\$7,015
PA	15	R	31%	\$9,641	\$2,953	VT	At-Large	D	27%	\$12,408	\$3,383
PA	16	R	35%	\$11,394	\$4,024	WA	1	D	33%	\$7,606	\$2,534
PA	17	D	24%	\$9,224	\$2,253	WA	2	D	32%	\$6,301	\$2,009
PA	18	R	26%	\$11,099	\$2,924	WA	3	R	30%	\$6,901	\$2,079
RI	1	D	31%	\$13,081	\$4,119	WA	4	R	19%	\$5,318	\$1,017
RI	2	D	34%	\$11,504	\$3,888	WA	5	R	23%	\$5,702	\$1,325
SC	1	R	31%	\$9,447	\$2,908	WA	6	D	29%	\$6,238	\$1,837
SC	2	R	29%	\$7,927	\$2,317	WA	7	D	35%	\$7,867	\$2,715
SC	3	R	25%	\$8,145	\$2,076	WA	8	R	32%	\$7,840	\$2,490
SC	4	R	29%	\$8,785	\$2,536	WA	9	D	33%	\$8,074	\$2,689
SC	5	R	27%	\$7,741	\$2,086	WA	10	D	30%	\$6,048	\$1,800
SC	6	D	27%	\$8,649	\$2,370	WI	1	R	33%	\$11,421	\$3,788
SC	7	R	21%	\$7,135	\$1,533	WI	2	D	36%	\$12,305	\$4,410
SD	0	R	17%	\$6,098	\$1,032	WI	3	D	27%	\$10,440	\$2,806
TN	1	R	14%	\$4,369	\$618	WI	4	D	34%	\$12,701	\$4,307
TN	2	R	20%	\$5,587	\$1,137	WI	5	R	35%	\$11,478	\$4,036
TN	3	R	18%	\$5,212	\$960	WI	6	R	30%	\$11,426	\$3,467
TN	4	R	17%	\$4,086	\$678	WI	7	R	27%	\$9,860	\$2,709
TN	5	D	22%	\$6,289	\$1,356	WI	8	R	30%	\$10,580	\$3,190
TN	6	R	19%	\$4,343	\$814	WV	1	R	17%	\$9,635	\$1,601
TN	7	R	22%	\$5,527	\$1,237	WV	2	R	21%	\$8,398	\$1,778
TN	8	R	20%	\$5,338	\$1,092	WV	3	R	13%	\$8,565	\$1,081
						WY	At-Large	R	22%	\$6,307	\$1,365

* Calculated as SALT deduction amount divided by number of SALT deductions.

** Calculated as SALT deduction amount divided by number of tax filers.

