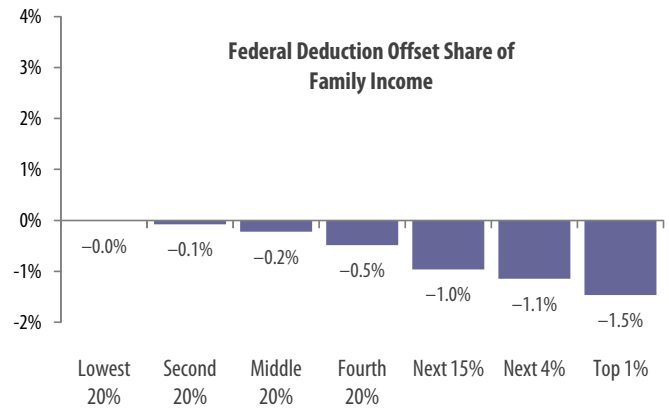
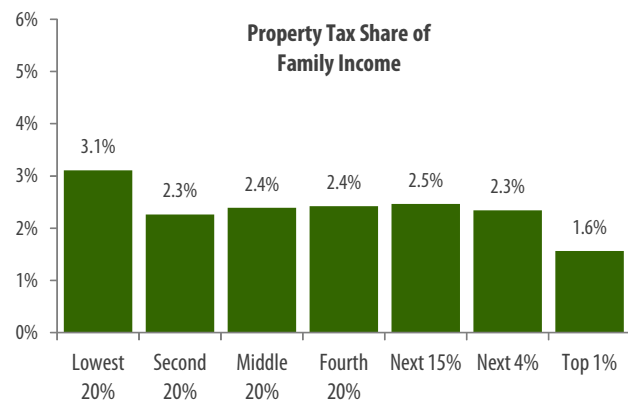
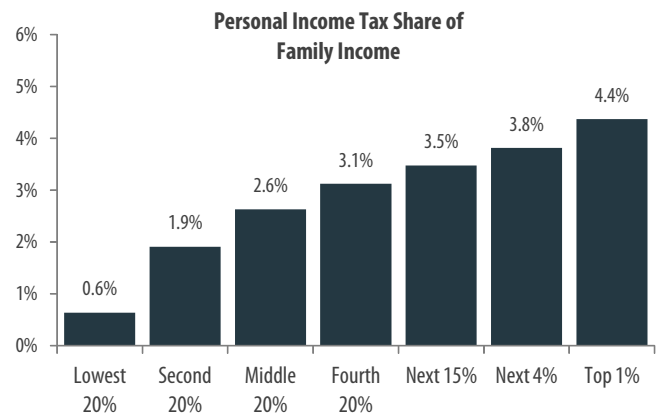
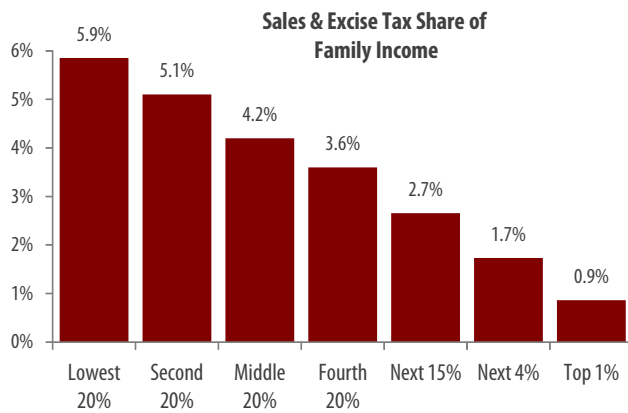
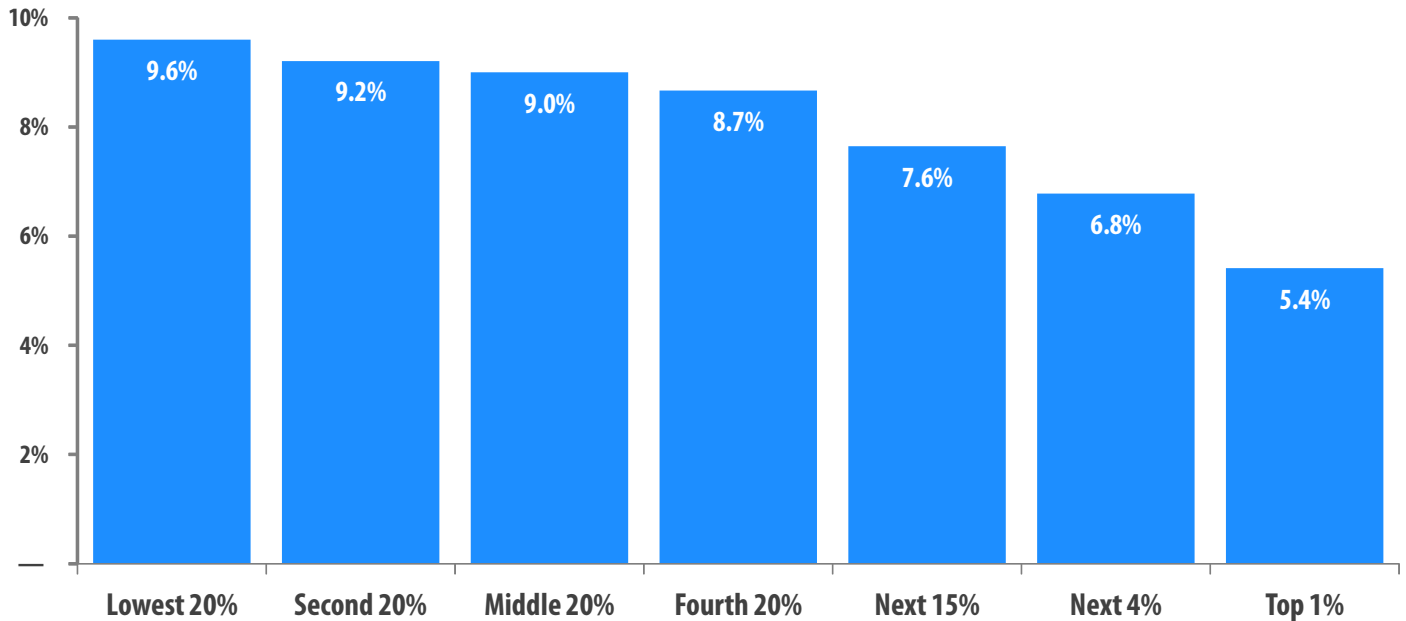


# Missouri State & Local Taxes

## Shares of family income for non-elderly taxpayers



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

# Missouri 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 \$17,000	\$17,000 – \$31,000	\$31,000 – \$50,000	\$50,000 – \$81,000	\$81,000 – \$148,000	\$148,000 – \$366,000	\$366,000 or more
Average Income in Group	\$10,100	\$24,300	\$40,000	\$63,500	\$103,600	\$210,100	\$941,100
<b>Sales &amp; Excise Taxes</b>	<b>5.9%</b>	<b>5.1%</b>	<b>4.2%</b>	<b>3.6%</b>	<b>2.7%</b>	<b>1.7%</b>	<b>0.9%</b>
General Sales—Individuals	3.5%	3.2%	2.7%	2.4%	1.8%	1.2%	0.6%
Other Sales & Excise—Ind.	0.7%	0.5%	0.4%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	1.6%	1.4%	1.1%	0.9%	0.7%	0.4%	0.2%
<b>Property Taxes</b>	<b>3.1%</b>	<b>2.3%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>2.5%</b>	<b>2.3%</b>	<b>1.6%</b>
Property Taxes on Families	3.0%	2.2%	2.3%	2.3%	2.3%	2.0%	0.8%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	0.7%
<b>Income Taxes</b>	<b>0.6%</b>	<b>1.9%</b>	<b>2.6%</b>	<b>3.1%</b>	<b>3.5%</b>	<b>3.9%</b>	<b>4.5%</b>
Personal Income Tax (State and Local)	0.6%	1.9%	2.6%	3.1%	3.5%	3.8%	4.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
<b>Total Taxes</b>	<b>9.6%</b>	<b>9.3%</b>	<b>9.2%</b>	<b>9.2%</b>	<b>8.6%</b>	<b>7.9%</b>	<b>6.9%</b>
<b>Federal Deduction Offset</b>	<b>0.0%</b>	<b>-0.1%</b>	<b>-0.2%</b>	<b>-0.5%</b>	<b>-1.0%</b>	<b>-1.1%</b>	<b>-1.5%</b>
<b>OVERALL TOTAL</b>	<b>9.6%</b>	<b>9.2%</b>	<b>9.0%</b>	<b>8.7%</b>	<b>7.6%</b>	<b>6.8%</b>	<b>5.4%</b>

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

### Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ State sales tax base excludes groceries

### Regressive Features

- ✗ Provides an income tax deduction for federal income taxes paid
- ✗ Fails to offer refundable income tax credits to non-elderly taxpayers

### Recent Developments

- ▲ Repealed corporate franchise tax

### States With a Deduction for Federal Income Taxes Paid

