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

NGA National Governors Association

The United States Conference of Mayors

The Council of State Governments

NCSL National Conference of State Legislatures

NLC National League of Cities
Cities Strong Together

NACo National Association of Counties

ICMA International City/County Management Association

NASBO National Association of State Budget Officers

About the Government Finance Officers Association

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.

About the United States Conference of Mayors

The U.S. Conference of Mayors is the official nonpartisan organization of cities with populations of 30,000 or more. There are over 1,400 such cities in the country today, and each city is represented in the Conference by its chief elected official, the mayor. Like us on Facebook at facebook.com/usmayors or follow us on Twitter at twitter.com/usmayors.

About the Council of State Governments

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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?

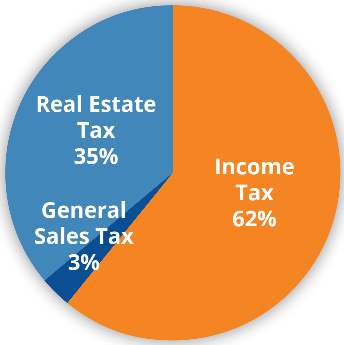
Everyone in the United States benefits from SALT, but the SALT deduction is used directly by around 30% of all taxpayers. Currently, taxpayers are given the option of deducting real estate taxes as well as either income taxes or sales taxes paid to state and local governments. However, the majority of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

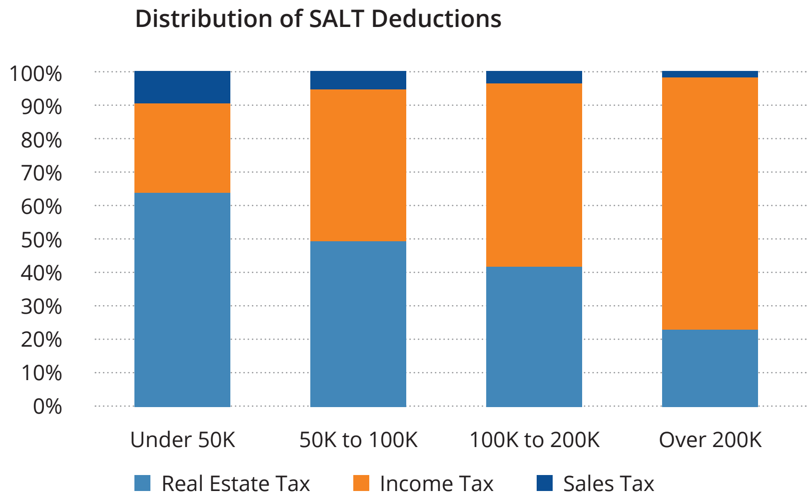
Housing is a highly valued asset for residents and communities. Historically, the deductibility of the property tax has often been a positive element in stabilizing housing values and markets. The deduction for property taxes, along with the deduction for mortgage interest, provides an important incentive 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



Source: IRS SOI Tax Stats (2015)



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 raiseing 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

INCOME:	$250,000
STATE INCOME TAX:	$ 8,750
PROPERTY TAX:	$ 15,000
SALT DEDUCTION:	$ 23,750
ADDITIONAL TAX:	$ 6,650

Homeowner in Eugene, OR

INCOME:	$75,000
STATE INCOME TAX:	$ 6,344
PROPERTY TAX:	$ 4,000
SALT DEDUCTION:	$10,344
ADDITIONAL TAX:	$ 1,552

Family of 3 in Conroe, TX

INCOME:	$100,000
SALES TAX:	$ 3,300
PROPERTY TAX:	$ 6,500
SALT DEDUCTION:	$ 9,800
ADDITIONAL TAX:	$ 2,450

Couple in Chaska, MN

INCOME:	$150,000
STATE INCOME TAX:	$ 10,000
PROPERTY TAX:	$ 4,750
SALT DEDUCTION:	$ 14,750
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	35,077110	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*
MD	46%	$ 12,931
CT	41%	$ 19,664
NJ	41%	$ 17,850
DC	40%	$ 16,442
VA	37%	$ 11,288
MA	37%	$ 15,571
OR	36%	$ 12,616
UT	35%	$ 8,291
MN	35%	$ 12,954
NY	35%	$ 22,169
CA	34%	$ 18,437
GA	33%	$ 9,158
RI	33%	$ 12,434
CO	32%	$ 9,017
DE	32%	$ 9,194
IL	31%	$ 12,523
WI	31%	$ 11,653
NH	31%	$ 10,121
WA	30%	$ 7,402
IA	29%	$ 10,163
HI	29%	$ 9,905
NC	29%	$ 9,587
PA	29%	$ 11,248
AZ	28%	$ 7,403
MT	28%	$ 9,357
ID	28%	$ 8,862
ME	28%	$ 11,431
NE	28%	$ 11,088
SC	27%	$ 8,765
VT	27%	$ 12,407
MI	27%	$ 9,648
MO	26%	$ 9,886
OH	26%	$ 10,444
KY	26%	$ 9,955
AL	26%	$ 5,918
KS	25%	$ 9,425
NV	25%	$ 5,989
OK	24%	$ 8,201
MS	23%	$ 6,302
LA	23%	$ 6,742
TX	23%	$ 7,823
IN	23%	$ 8,756
FL	22%	$ 7,373
NM	22%	$ 7,091
AR	22%	$ 9,116
WY	22%	$ 6,306
AK	21%	$ 4,931
TN	19%	$ 5,611
ND	18%	$ 6,864
WV	17%	$ 9,462
SD	17%	$ 6,098

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

The SALT Deduction by Congressional District

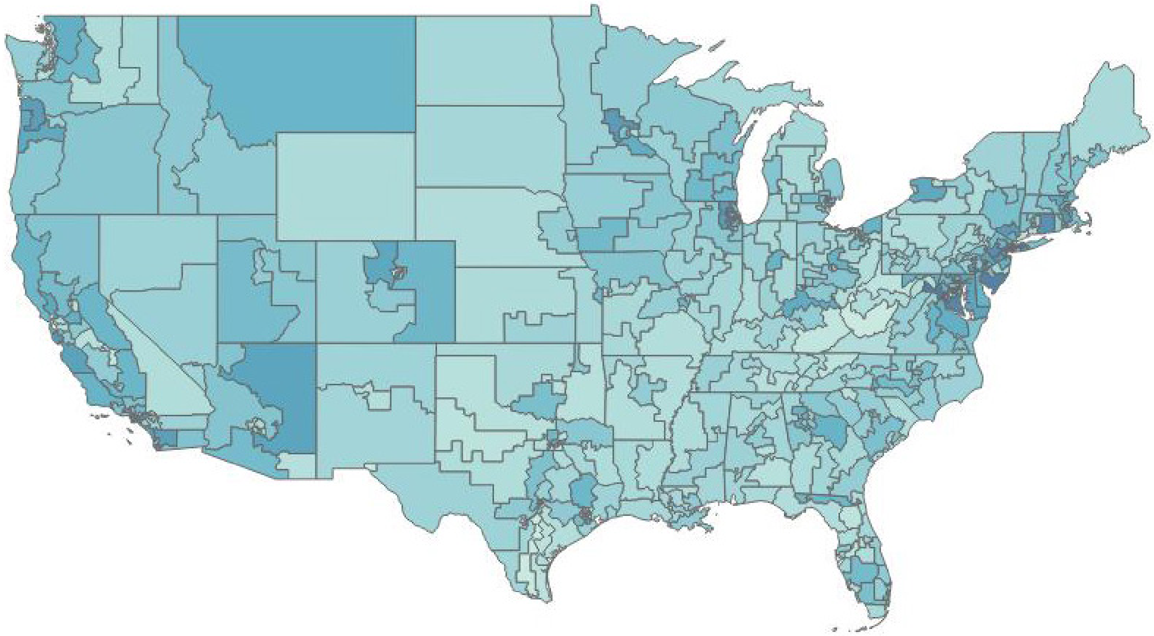
The statistics in the earlier sections demonstrate the significance of the deduction for taxpayers at all income levels and across the states. The need to retain the SALT deduction is more evident when analyzing statistics from specific areas of the country.

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



Percentile of District	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
% Using SALT Deduction in District	19%	22%	25%	27%	29%	31%	34%	38%	43%	52%

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

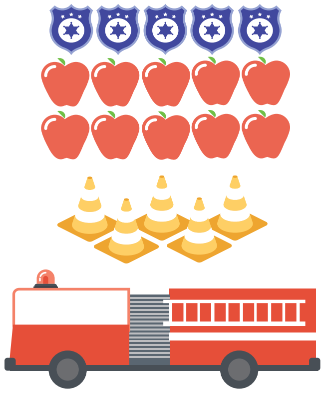
State	District	% Using SALT Deduction	Amount of SALT Deduction	Additional Tax Burden by Taxpayers in Congressional District*
TX	8	26%	$1,172,458,600.00	$293,114,650.00
OH	12	33%	$1,714,441,500.00	$428,610,375.00
WA	8	32%	$1,057,498,600.00	$264,374,650.00
IL	6	38%	$3,196,473,000.00	$799,118,250.00
NY	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.

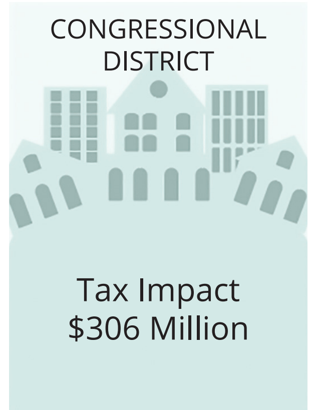
The SALT Deduction and Its Impact on State and Local Government

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.



If local governments reduced taxes to offset any tax increase at the federal level, this would result in job losses, reductions in spending on capital equipment, and decrease in infrastructure investment. Based on typical costs, the amount of revenue lost could be used to support five police officers, 10 teachers, five public works employees, purchases of new capital equipment, such as a fire truck, and over $150 million in infrastructure, that could support new schools, roads, parks, and water/waste water facilities.



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**
AK	At-Large	R	21%	$4,932	$1,057
AL	1	R	25%	$5,298	$1,335
AL	2	R	22%	$4,740	$1,022
AL	3	R	24%	$4,814	$1,162
AL	4	R	20%	$4,759	$965
AL	5	R	29%	$5,650	$1,627
AL	6	R	33%	$7,001	$2,332
AL	7	D	28%	$6,348	$1,760
AR	1	R	19%	$7,181	$1,351
AR	2	R	28%	$9,267	$2,599
AR	3	R	25%	$10,671	$2,645
AR	4	R	18%	$7,074	$1,288
AZ	1	D	27%	$6,619	$1,812
AZ	2	R	27%	$6,600	$1,749
AZ	3	D	27%	$6,972	$1,901
AZ	4	R	27%	$6,674	$1,807
AZ	5	R	30%	$7,454	$2,240
AZ	6	R	30%	$7,454	$2,240
AZ	7	D	30%	$7,454	$2,240
AZ	8	R	30%	$7,454	$2,240
AZ	9	D	30%	$7,454	$2,240
CA	1	R	33%	$10,546	$3,432
CA	2	D	38%	$22,727	$8,559
CA	3	D	32%	$10,129	$3,226
CA	4	R	36%	$11,802	$4,249
CA	5	D	38%	$15,167	$5,799
CA	6	D	33%	$10,803	$3,515
CA	7	D	32%	$10,174	$3,283
CA	8	R	30%	$8,845	$2,696
CA	9	D	35%	$13,356	$4,647
CA	10	R	28%	$9,792	$2,749
CA	11	D	44%	$18,672	$8,231
CA	12	D	38%	$32,428	$12,214
CA	13	D	38%	$32,428	$12,214
CA	14	D	40%	$34,749	$14,064
CA	15	D	44%	$18,672	$8,231
CA	16	D	23%	$9,501	$2,159
CA	17	D	42%	$30,259	$12,728
CA	18	D	41%	$31,193	$12,907
CA	19	D	42%	$30,259	$12,728
CA	20	D	35%	$22,766	$7,931
CA	21	R	25%	$9,932	$2,531
CA	22	R	24%	$9,844	$2,348
CA	23	R	29%	$14,370	$4,203
CA	24	D	34%	$15,492	$5,252
CA	25	R	33%	$16,723	$5,549
CA	26	D	33%	$16,723	$5,549
CA	27	D	31%	$14,042	$4,400
CA	28	D	32%	$17,538	$5,563
CA	29	D	32%	$17,538	$5,563
CA	30	D	33%	$16,723	$5,549
CA	31	D	31%	$8,765	$2,697
CA	32	D	32%	$17,538	$5,563
CA	33	D	32%	$17,538	$5,563
CA	34	D	32%	$17,538	$5,563
CA	35	D	31%	$14,042	$4,400
CA	36	D	34%	$9,699	$3,308
CA	37	D	32%	$17,538	$5,563
CA	38	D	34%	$17,864	$6,102
CA	39	R	33%	$15,575	$5,177
CA	40	D	32%	$17,538	$5,563
CA	41	D	34%	$9,699	$3,308
CA	42	R	34%	$9,699	$3,308
CA	43	D	32%	$17,538	$5,563
CA	44	D	32%	$17,538	$5,563
CA	45	R	37%	$18,200	$6,752
CA	46	D	37%	$18,200	$6,752
CA	47	D	34%	$17,864	$6,102
CA	48	R	37%	$18,200	$6,752
CA	49	R	35%	$16,524	$5,776
CA	50	R	34%	$12,808	$4,323
CA	51	D	30%	$14,545	$4,364
CA	52	D	33%	$15,249	$5,106
CA	53	D	33%	$15,249	$5,106
CO	1	D	32%	$9,758	$3,102
CO	2	D	35%	$8,819	$3,115
CO	3	R	26%	$7,916	$2,041
CO	4	R	36%	$9,487	$3,370
CO	5	R	29%	$6,305	$1,826
CO	6	R	42%	$9,986	$4,208
CO	7	D	39%	$8,180	$3,151
CT	1	D	41%	$13,939	$5,754
CT	2	D	39%	$13,070	$5,125
CT	3	D	40%	$13,803	$5,523
CT	4	D	38%	$13,744	$5,271
CT	5	D	40%	$13,869	$5,521
DC	At-Large	D	40%	$16,443	$6,541
DE	At-Large	D	32%	$9,195	$2,907
FL	1	R	19%	$5,059	$954
FL	2	R	18%	$4,711	$859
FL	3	R	17%	$4,609	$795
FL	4	R	21%	$5,444	$1,166
FL	5	D	21%	$5,000	$1,034
FL	6	R	25%	$6,769	$1,700
FL	7	D	21%	$5,138	$1,072
FL	8	R	21%	$6,351	$1,319
FL	9	D	18%	$4,582	$813
FL	10	D	19%	$4,884	$934
FL	11	R	20%	$5,145	$1,015
FL	12	R	20%	$5,555	$1,108
FL	13	D	20%	$6,494	$1,309
FL	14	D	21%	$6,131	$1,259
FL	15	R	19%	$5,365	$1,035
FL	16	R	26%	$8,900	$2,334
FL	17	R	21%	$6,745	$1,393
FL	18	R	26%	$10,124	$2,639
FL	19	R	26%	$11,789	$3,110
FL	20	D	27%	$9,226	$2,512
FL	21	D	28%	$9,276	$2,563
FL	22	D	28%	$9,276	$2,563
FL	23	D	24%	$6,647	$1,570
FL	24	D	24%	$6,647	$1,570
FL	25	R	25%	$8,623	$2,123
FL	26	R	23%	$8,026	$1,831
FL	27	R	22%	$6,870	$1,517
GA	1	R	28%	$7,701	$2,159
GA	2	D	26%	$6,713	$1,714
GA	3	R	33%	$7,257	$2,410
GA	4	D	35%	$7,934	$2,764
GA	5	D	34%	$11,105	$3,810
GA	6	R	38%	$11,445	$4,304
GA	7	R	40%	$8,881	$3,531
GA	8	R	27%	$6,697	$1,798
GA	9	R	31%	$7,833	$2,458
GA	10	R	34%	$7,529	$2,528
GA	11	R	39%	$10,807	$4,163
GA	12	R	26%	$6,716	$1,724
GA	13	D	37%	$10,116	$3,696
GA	14	R	26%	$6,644	$1,726
HI	1	D	30%	$9,199	$2,762
HI	2	D	29%	$8,911	$2,548
IA	1	R	29%	$9,229	$2,651
IA	2	D	27%	$9,606	$2,634
IA	3	R	35%	$10,460	$3,663
IA	4	R	25%	$8,863	$2,229
ID	1	R	28%	$8,083	$2,241
ID	2	R	28%	$8,497	$2,383
IL	1	D	34%	$13,226	$4,471
IL	2	D	33%	$12,626	$4,174
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**
IL	4	D	31%	$13,664	$4,278
IL	5	D	35%	$14,179	$4,910
IL	6	R	38%	$14,830	$5,704
IL	7	D	31%	$13,664	$4,278
IL	8	D	36%	$13,928	$4,948
IL	9	D	31%	$13,664	$4,278
IL	10	D	35%	$15,816	$5,583
IL	11	D	37%	$13,444	$5,028
IL	12	R	24%	$8,798	$2,087
IL	13	R	26%	$9,542	$2,454
IL	14	R	43%	$14,453	$6,271
IL	15	R	20%	$8,653	$1,757
IL	16	R	30%	$9,731	$2,967
IL	17	D	24%	$9,308	$2,200
IL	18	R	26%	$9,802	$2,529
IN	1	D	28%	$7,951	$2,198
IN	2	R	20%	$8,692	$1,708
IN	3	D	20%	$7,966	$1,605
IN	4	R	25%	$7,834	$1,940
IN	5	R	28%	$9,738	$2,766
IN	6	R	20%	$7,242	$1,431
IN	7	D	22%	$8,262	$1,859
IN	8	R	18%	$7,839	$1,391
IN	9	R	24%	$7,674	$1,865
KS	1	R	18%	$6,787	$1,243
KS	2	R	22%	$7,431	$1,657
KS	3	R	37%	$11,216	$4,160
KS	4	R	24%	$8,772	$2,085
KY	1	R	20%	$7,487	$1,484
KY	2	R	25%	$7,986	$1,962
KY	3	D	31%	$10,653	$3,329
KY	4	R	32%	$10,586	$3,370
KY	5	R	15%	$7,419	$1,136
KY	6	R	29%	$9,745	$2,861
LA	1	R	25%	$7,659	$1,886
LA	2	D	25%	$7,075	$1,791
LA	3	R	20%	$7,033	$1,389
LA	4	R	22%	$5,887	$1,278
LA	5	R	19%	$5,456	$1,045
LA	6	R	25%	$6,298	$1,594
MA	1	D	32%	$10,766	$3,461
MA	2	D	36%	$13,389	$4,810
MA	3	D	38%	$15,044	$5,782
MA	4	D	39%	$15,106	$5,955
MA	5	D	35%	$16,324	$5,640
MA	6	D	39%	$15,797	$6,140
MA	7	D	36%	$18,095	$6,598
MA	8	D	35%	$15,262	$5,335
MA	9	D	38%	$11,308	$4,293
MD	1	R	41%	$11,273	$4,644
MD	2	D	44%	$12,608	$5,509
MD	3	D	45%	$14,621	$6,633
MD	4	D	47%	$9,316	$4,383
MD	5	D	48%	$9,878	$4,780
MD	6	D	43%	$14,410	$6,228
MD	7	D	41%	$13,075	$5,412
MD	8	D	49%	$15,291	$7,568
ME	1	D	33%	$11,682	$3,878
ME	2	R	21%	$9,486	$2,012
MI	1	R	20%	$8,222	$1,654
MI	2	R	26%	$8,985	$2,303
MI	3	R	24%	$8,958	$2,188
MI	4	R	21%	$7,857	$1,647
MI	5	D	21%	$7,286	$1,526
MI	6	R	24%	$8,815	$2,077
MI	7	R	26%	$8,628	$2,276
MI	8	R	35%	$10,427	$3,611
MI	9	D	33%	$9,795	$3,189
MI	10	R	26%	$7,465	$1,945
MI	11	R	30%	$10,616	$3,191
MI	12	D	27%	$9,874	$2,690
MI	13	D	24%	$8,828	$2,107
MI	14	D	30%	$10,616	$3,191

State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average Salt Deduction*	Average Taxpayer Deduction**
MN	1	D	28%	$10,104	$2,879
MN	2	R	43%	$11,479	$4,883
MN	3	R	40%	$15,021	$5,993
MN	4	D	36%	$12,451	$4,446
MN	5	D	37%	$14,120	$5,201
MN	6	R	39%	$13,123	$5,180
MN	7	D	25%	$9,743	$2,454
MN	8	D	28%	$8,788	$2,503
MO	1	R	30%	$12,183	$3,692
MO	2	R	37%	$11,581	$4,245
MO	3	R	29%	$7,695	$2,205
MO	4	R	21%	$7,519	$1,552
MO	5	D	28%	$8,622	$2,393
MO	6	R	25%	$8,657	$2,156
MO	7	R	19%	$7,759	$1,503
MO	8	R	17%	$6,452	$1,128
MS	1	R	22%	$5,899	$1,324
MS	2	D	21%	$6,288	$1,338
MS	3	R	25%	$6,300	$1,565
MS	4	R	23%	$6,300	$1,424
MT	At-Large	R	28%	$9,358	$2,640
NC	1	D	24%	$7,268	$1,747
NC	2	R	32%	$9,335	$2,984
NC	3	R	25%	$7,596	$1,875
NC	4	D	35%	$10,310	$3,564
NC	5	R	26%	$8,528	$2,259
NC	6	R	28%	$9,146	$2,590
NC	7	R	26%	$7,391	$1,885
NC	8	R	30%	$9,738	$2,929
NC	9	R	36%	$11,304	$4,094
NC	10	R	26%	$8,079	$2,114
NC	11	R	23%	$7,175	$1,631
NC	12	D	33%	$10,116	$3,293
NC	13	R	33%	$9,594	$3,192
ND	At-Large	R	18%	$6,865	$1,267
NE	1	R	29%	$9,894	$2,914
NE	2	R	33%	$12,484	$4,110
NE	3	R	20%	$9,076	$1,832
NH	1	D	31%	$9,613	$3,025
NH	2	D	31%	$9,711	$2,974
NJ	1	D	42%	$12,692	$5,341
NJ	2	R	38%	$11,422	$4,310
NJ	3	R	43%	$11,987	$5,109
NJ	4	R	45%	$16,912	$7,538
NJ	5	D	43%	$18,535	$7,895
NJ	6	D	44%	$16,531	$7,309
NJ	7	R	46%	$21,276	$9,834
NJ	8	D	38%	$20,465	$7,733
NJ	9	D	37%	$18,668	$6,936
NJ	10	D	33%	$18,960	$6,244
NJ	11	R	42%	$20,124	$8,416
NJ	12	D	43%	$17,674	$7,592
NM	1	D	28%	$7,346	$2,041
NM	2	R	19%	$6,433	$1,240
NM	3	D	24%	$6,991	$1,650
NV	1	D	25%	$5,451	$1,336
NV	2	R	24%	$7,325	$1,755
NV	3	D	25%	$5,451	$1,336
NV	4	D	24%	$5,323	$1,272
NY	1	R	46%	$17,686	$8,167
NY	2	R	48%	$20,111	$9,613
NY	3	D	43%	$18,386	$7,881
NY	4	D	50%	$23,361	$11,716
NY	5	D	40%	$18,995	$7,664
NY	6	D	30%	$10,929	$3,239
NY	7	D	34%	$34,479	$11,740
NY	8	D	28%	$12,860	$3,613
NY	9	D	27%	$14,585	$3,915
NY	10	D	36%	$41,978	$15,005
NY	11	R	36%	$13,769	$4,960
NY	12	D	34%	$34,479	$11,740
NY	13	D	34%	$44,411	$15,195
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**
NY	16	D	34%	$24,678	$8,276
NY	17	D	45%	$26,243	$11,902
NY	18	D	43%	$21,571	$9,300
NY	19	R	31%	$12,501	$3,885
NY	20	D	33%	$14,384	$4,818
NY	21	R	23%	$11,865	$2,775
NY	22	R	23%	$10,766	$2,437
NY	23	R	22%	$11,716	$2,588
NY	24	R	29%	$12,140	$3,569
NY	25	D	33%	$12,896	$4,285
NY	26	D	27%	$12,083	$3,319
NY	27	R	29%	$12,125	$3,496
OH	1	R	33%	$11,684	$3,849
OH	2	R	26%	$10,400	$2,737
OH	3	D	30%	$11,280	$3,412
OH	4	R	21%	$7,873	$1,665
OH	5	R	23%	$8,759	$2,031
OH	6	R	15%	$7,552	$1,169
OH	7	R	24%	$8,360	$1,995
OH	8	R	26%	$8,312	$2,138
OH	9	D	27%	$10,761	$2,957
OH	10	R	27%	$9,283	$2,519
OH	11	D	29%	$11,788	$3,438
OH	12	R	33%	$11,572	$3,788
OH	13	D	23%	$8,905	$2,047
OH	14	R	28%	$10,561	$2,997
OH	15	R	28%	$9,896	$2,741
OH	16	R	28%	$10,444	$2,930
OK	1	R	28%	$9,309	$2,570
OK	2	R	18%	$5,394	$976
OK	3	R	23%	$6,802	$1,546
OK	4	R	25%	$7,836	$1,947
OK	5	R	24%	$8,842	$2,116
OR	1	D	39%	$12,669	$4,976
OR	2	R	31%	$10,001	$3,087
OR	3	D	40%	$13,953	$5,522
OR	4	D	31%	$9,852	$3,095
OR	5	D	36%	$12,052	$4,391
PA	1	D	31%	$11,132	$3,431
PA	2	D	30%	$11,425	$3,446
PA	3	R	21%	$8,929	$1,864
PA	4	R	31%	$8,957	$2,821
PA	5	R	17%	$8,611	$1,485
PA	6	R	40%	$13,218	$5,252
PA	7	R	38%	$12,456	$4,784
PA	8	R	44%	$13,090	$5,707
PA	9	R	19%	$8,128	$1,527
PA	10	R	23%	$8,443	$1,904
PA	11	R	24%	$8,626	$2,035
PA	12	R	24%	$10,263	$2,423
PA	13	D	30%	$11,425	$3,446
PA	14	D	27%	$11,262	$3,016
PA	15	R	31%	$9,641	$2,953
PA	16	R	35%	$11,394	$4,024
PA	17	D	24%	$9,224	$2,253
PA	18	R	26%	$11,099	$2,924
RI	1	D	31%	$13,081	$4,119
RI	2	D	34%	$11,504	$3,888
SC	1	R	31%	$9,447	$2,908
SC	2	R	29%	$7,927	$2,317
SC	3	R	25%	$8,145	$2,076
SC	4	R	29%	$8,785	$2,536
SC	5	R	27%	$7,741	$2,086
SC	6	D	27%	$8,649	$2,370
SC	7	R	21%	$7,135	$1,533
SD	0	R	17%	$6,098	$1,032
TN	1	R	14%	$4,369	$618
TN	2	R	20%	$5,587	$1,137
TN	3	R	18%	$5,212	$960
TN	4	R	17%	$4,086	$678
TN	5	D	22%	$6,289	$1,356
TN	6	R	19%	$4,343	$814
TN	7	R	22%	$5,527	$1,237
TN	8	R	20%	$5,338	$1,092
TN	9	D	25%	$6,163	$1,538
TX	1	R	19%	$5,315	$995
TX	2	R	23%	$8,440	$1,922
TX	3	R	37%	$8,742	$3,215
TX	4	R	25%	$7,202	$1,791
TX	5	R	20%	$7,153	$1,464
TX	6	R	24%	$6,859	$1,671
TX	7	R	23%	$8,440	$1,922
TX	8	R	26%	$8,617	$2,242
TX	9	D	28%	$8,856	$2,516
TX	10	R	23%	$8,743	$1,983
TX	11	R	17%	$5,915	$1,027
TX	12	R	26%	$7,236	$1,915
TX	13	R	17%	$5,614	$929
TX	14	R	25%	$6,856	$1,712
TX	15	D	18%	$5,173	$921
TX	16	D	16%	$5,999	$961
TX	17	R	19%	$8,089	$1,556
TX	18	D	23%	$8,440	$1,922
TX	19	R	15%	$5,544	$829
TX	20	D	20%	$7,202	$1,428
TX	21	R	24%	$8,450	$1,988
TX	22	R	29%	$8,555	$2,443
TX	23	R	16%	$6,173	$1,011
TX	24	R	26%	$8,025	$2,118
TX	25	R	22%	$7,642	$1,677
TX	26	R	26%	$8,025	$2,118
TX	27	R	17%	$6,022	$1,028
TX	28	D	17%	$6,031	$1,022
TX	29	D	23%	$8,440	$1,922
TX	30	D	21%	$8,721	$1,810
TX	31	R	29%	$7,351	$2,138
TX	32	R	27%	$8,733	$2,388
TX	33	D	23%	$8,099	$1,844
TX	34	D	13%	$4,997	$665
TX	35	D	23%	$8,261	$1,890
TX	36	R	21%	$7,153	$1,518
UT	1	R	36%	$7,747	$2,750
UT	2	R	35%	$7,544	$2,651
UT	3	R	35%	$7,985	$2,790
UT	4	R	36%	$7,989	$2,837
VA	1	R	41%	$8,987	$3,665
VA	2	R	32%	$8,313	$2,668
VA	3	D	31%	$8,352	$2,605
VA	4	D	38%	$7,839	$2,962
VA	5	R	28%	$9,500	$2,624
VA	6	R	27%	$7,303	$1,979
VA	7	R	39%	$9,161	$3,536
VA	8	D	47%	$15,359	$7,195
VA	9	R	19%	$7,541	$1,452
VA	10	R	49%	$13,562	$6,653
VA	11	D	49%	$14,186	$7,015
VT	At-Large	D	27%	$12,408	$3,383
WA	1	D	33%	$7,606	$2,534
WA	2	D	32%	$6,301	$2,009
WA	3	R	30%	$6,901	$2,079
WA	4	R	19%	$5,318	$1,017
WA	5	R	23%	$5,702	$1,325
WA	6	D	29%	$6,238	$1,837
WA	7	D	35%	$7,867	$2,715
WA	8	R	32%	$7,840	$2,490
WA	9	D	33%	$8,074	$2,689
WA	10	D	30%	$6,048	$1,800
WI	1	R	33%	$11,421	$3,788
WI	2	R	36%	$12,305	$4,410
WI	3	R	27%	$10,440	$2,806
WI	4	R	34%	$12,701	$4,307
WI	5	D	35%	$11,478	$4,036
WI	6	D	30%	$11,426	$3,467
WI	7	D	27%	$9,860	$2,709
WI	8	R	30%	$10,580	$3,190
WV	1	R	17%	$9,635	$1,601
WV	2	R	21%	$8,398	$1,778
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.