

January 2013 Model: Maine Resident Income Tax in 2013, Before and After 2011 and 2012 Tax Cuts

Tax Year 2013

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)				
Before Tax Cuts				After Tax Cuts				Families with an income tax cut				Families with an income tax increase							
Individual Tax				Individual Tax				Change in Tax		Percent		Average		Share of income		Change in Tax		Average	
Expanded income	Tax Families	Liability (\$ MIL)	Percentage Distribution	Liability (\$ MIL)	Percentage Distribution	Liability (\$ MIL)	Tax Change	Average Tax Change	Share of income tax reduction (percent)	Number of families	Liability (\$ MIL)	Tax Decrease	Number of families	Change in Tax Liability (\$ MIL)	Average Tax Increase				
-\$ Infinity <=	17358	135,544	\$1.9	0.1%	\$0.2	0.0%	-\$1.7	-87.8%	-\$12	1.1%	18,329	-\$1.7	-\$92	0	\$0.0	\$0			
17358 <=	23936	67,305	\$8.5	0.6%	\$6.0	0.5%	-\$2.4	-28.6%	-\$36	1.6%	27,808	-\$2.4	-\$87	0	\$0.0	\$0			
23936 <=	31599	67,618	\$21.3	1.5%	\$17.0	1.4%	-\$4.4	-20.4%	-\$64	2.8%	39,681	-\$4.4	-\$110	0	\$0.0	\$0			
31599 <=	39809	67,614	\$39.0	2.8%	\$31.8	2.6%	-\$7.1	-18.3%	-\$106	4.6%	47,288	-\$7.1	-\$151	0	\$0.0	\$0			
39809 <=	50538	67,616	\$63.8	4.6%	\$53.5	4.3%	-\$10.3	-16.1%	-\$152	6.6%	53,986	-\$10.3	-\$191	0	\$0.0	\$0			
50538 <=	64618	67,617	\$94.9	6.8%	\$80.8	6.5%	-\$14.1	-14.9%	-\$209	9.1%	59,476	-\$14.1	-\$238	0	\$0.0	\$0			
64618 <=	84095	67,617	\$146.7	10.5%	\$126.5	10.2%	-\$20.3	-13.8%	-\$300	13.1%	64,011	-\$20.3	-\$317	1	\$0.0	\$484			
84095 <=	117601	67,616	\$249.7	17.9%	\$220.0	17.7%	-\$29.7	-11.9%	-\$440	19.2%	65,979	-\$29.7	-\$451	1	\$0.0	\$232			
117601 <= \$ Infinity		67,616	\$770.5	55.2%	\$705.7	56.8%	-\$64.9	-8.4%	-\$959	41.9%	66,594	-\$64.9	-\$974	13	\$0.0	\$121			
Totals		676,164	\$1,396.3	100.0%	\$1,241.4	100.0%	-\$154.9	-11.1%	-\$229	100.0%	443,152	-\$154.9	-\$350	15	\$0.0	\$149			
Top Decile Decomposition: 90-95, 95-99, and 99+ :																			
117601 <=	154968	33,809	\$199.9	14.3%	\$179.1	14.4%	-\$20.8	-10.4%	-\$615	13.4%	33,303	-\$20.8	-\$624	0	\$0.0	\$0			
154968 <=	314934	27,046	\$277.9	19.9%	\$252.7	20.4%	-\$25.2	-9.1%	-\$932	16.3%	26,674	-\$25.2	-\$945	6	\$0.0	\$131			
314934 <= \$ Infinity		6,761	\$292.7	21.0%	\$273.8	22.1%	-\$18.9	-6.4%	-\$2,791	12.2%	6,617	-\$18.9	-\$2,852	7	\$0.0	\$113			

Department of Administrative & Financial Services
 Maine Revenue Services
 Office of Tax Policy