

## Analysis of Tax Provisions in All Bills

### Results by Population Decile: Change in Minnesota State and Local Tax Burdens

The following tables show the impact of all tax-related provisions in all bills.

**Table 1b** shows the changes in dollars of tax burden by decile.

- The average increase in total taxes paid is 1.12%. Households in the bottom five deciles have tax decreases. Those in the 2<sup>nd</sup> decile have the largest reduction in tax at 10.21%. Households in the top five deciles have tax increases that generally increase with income.
- The tax increase on the 10<sup>th</sup> decile (\$489.9 million) is greater than the total net tax increase (\$426.5 million). It is offset by tax decreases in the lower deciles.

**Table 1b.**  
**Dollars of Minnesota State and Local Tax Burden**  
**Impact of Tax Changes in All Bills**  
Estimated Calendar Year 2024 Impact

2024 Population Decile	Income Range	Percent of All Households	Percent of All Income	Minnesota State and Local Tax Burden				
				Current Law Tax Burden (\$1000s)	New Tax Burden (\$1000s)	Change in Tax Burden (\$1000s)	Decile's Share of Total Change in Tax	Percent Increase in Burden Over Prior Law
1	16,552 & under	10%	0.9%	\$ 931,854	\$ 853,292	\$ (78,562)	-18.4%	-8.43%
2	16,553 to 27,877	10%	1.9%	\$ 896,456	\$ 804,888	\$ (91,568)	-21.5%	-10.21%
3	27,878 to 39,910	10%	2.9%	\$ 1,128,702	\$ 1,051,038	\$ (77,664)	-18.2%	-6.88%
4	39,911 to 52,158	10%	4.0%	\$ 1,548,886	\$ 1,521,847	\$ (27,039)	-6.3%	-1.75%
5	52,159 to 66,770	10%	5.1%	\$ 2,052,022	\$ 2,045,994	\$ (6,028)	-1.4%	-0.29%
6	66,771 to 85,609	10%	6.5%	\$ 2,618,051	\$ 2,629,712	\$ 11,661	2.7%	0.45%
7	85,610 to 111,624	10%	8.4%	\$ 3,395,185	\$ 3,407,818	\$ 12,633	3.0%	0.37%
8	111,625 to 148,734	10%	11.1%	\$ 4,474,915	\$ 4,514,195	\$ 39,280	9.2%	0.88%
9	148,735 to 223,388	10%	15.5%	\$ 5,877,532	\$ 6,031,396	\$ 153,863	36.1%	2.62%
10	223,389 & over	10%	43.7%	\$ 15,231,919	\$ 15,721,794	\$ 489,875	114.9%	3.22%
<b>ALL MINNESOTA HOUSEHOLDS</b>		<b>100%</b>	<b>100.0%</b>	<b>\$ 38,155,523</b>	<b>\$ 38,581,973</b>	<b>\$ 426,451</b>	<b>100.0%</b>	<b>1.12%</b>

#### Detail for the 10th Decile

Lower Half	223,389 to 318,469	5%	11.3%	\$ 4,105,055	\$ 4,211,198	\$ 106,143	24.9%	2.59%
Next 4%	318,470 to 804,985	4%	15.8%	\$ 5,625,789	\$ 5,796,133	\$ 170,344	39.9%	3.03%
Top 1%	804,986 & over	1%	16.6%	\$ 5,501,076	\$ 5,714,463	\$ 213,387	50.0%	3.88%
Full Decile	223,389 & over	10%	43.7%	\$ 15,231,919	\$ 15,721,794	\$ 489,875	114.9%	3.22%