The price of inequality: How state tax policies widen the wealth gap

By Derek Qian

Author Biography

Derek Qian is a high school junior attending Bellarmine College Preparatory in San José, California, and is currently 17 years old. He has a strong interest in fiscal policy, particularly in its relationship to economic inequality. Outside of school, Derek serves as a captain on his school's speech and debate team, where he hones his public speaking and critical thinking skills. He also enjoys reading classical literature and working for a local assemblymember, engaging in community issues. Additionally, Derek is passionate about politics, having worked for city council and congressional campaigns, where he frequently canvasses and interacts with members of his local community.

Abstract

State taxation has become particularly regressive in recent decades. Across the country, states have increasingly begun to rely on sales and consumption taxes to fund significant portions of their expenditures. Given that these taxes disproportionately hurt lower classes that spend a larger portion of their income on consumable goods and services, these trends widen wealth gaps. By replacing and reducing progressive income taxes with these regressive forms of taxation, levels of inequality have risen. This paper examines the impact of such state and local taxes on the levels of income inequality within each state. Through empirical analysis, it identifies a substantial and positive correlation between the regressivity of state tax codes, as measured by the relative tax burdens on different income brackets, and the levels of inequality, as quantified by the income share of the top 1%.

In this study, I examine the relationship between state tax policies and income inequality in the United States. By analyzing the tax structures of different states, I identify a significant correlation between regressive taxes, that disproportionately burden the less wealthy, and increased income inequality. Using quantitative data from 2013 to 2019, I show that states that rely more on taxes that burden working class families, like sales and excise taxes, witness larger portions of wealth concentration within the top 1%. These findings suggest that tax policy at the state level significantly shapes wealth distribution and highlight the need for reforms to reduce inequality at the state level.

Introduction

As attitudes towards fiscal policy shifted towards more conservative tax structures near the end of the 20th century and the beginning of the 21st century, taxes have trended away from the progressive. While the federal tax system is imperfect, with numerous legal loopholes and tax cuts that reduce the redistributive effect of taxes, some state and local taxes have become particularly regressive. States within the United States began relying more on regressive forms of taxation like sales taxes, while more progressive forms of taxation like income taxes fell by the wayside. Seven states—Alaska, Florida, Nevada, South Dakota, Tennessee, Texas, and Wyoming—do not levy an individual income tax at all (Yushkov, 2024). This shift has significant implications for income inequality, as less progressive tax policies tend to place a relatively lower burden on higher-income individuals compared to their lower-income counterparts.

Compared to the rest of the world, America has witnessed a disproportionately sharper increase in the Gini coefficient in the last few decades, in large part due to decreasing progressivity of taxes (Saez & Zucman, 2019). Especially relative to developed G7 countries, the levels of inequality in America stand out (World Bank, 2021).

Thus, understanding the relationship between the regressivity of sales, excise, and property tax policies, the progressivity of income taxes, and wealth distribution is crucial. The increase in the portion of income going to the top 1% in individual states between 2013 and 2019 highlights how the reduced progressivity of these taxes has fostered higher income inequality, which is particularly important in an era of widening wealth gaps following a recession.

Literature Review

The Rise of Inequality

The American economy has become more unequal in the last few decades, with economic productivity far outpacing the growth in wages for the majority of workers (Mishel, 2015). The Gini coefficient, a common metric of inequality derived from the Lorenz curve, indicates that levels of inequality in the United States far surpass those of other G7 countries (World Bank, 2021). Official measures of inequality corroborate this claim, with census data finding that the 90/10 ratio, which compares the income of the 90th percentile to the income of the 10th percentile, grew by 36% between 1967 and 2019 (Semega et al., 2020). Several studies have proposed alternative and more holistic measures of inequality, by measuring consumption, including accrued capital gains, or taking into account taxes and government benefits. These indices show similar trends in the rise of inequality, though at less acute levels than official metrics. (Meyer & Sullivan, 2017; Armour et al., 2014; Piketty et al., 2018). Authors generally diagnose the cause of such patterns to be weakening unions, deregulation in the financial sector, and the erosion of the minimum wage (Piketty et al., 2018). Others have forwarded political corruption as a significant determinant in local levels of poverty and inequality (Dincer & Gunalp, 2008).

The Fall of Taxation

The decline in progressive taxation in the latter half of the 20th century has also intensified this shift, with federal tax cuts disproportionately benefiting higher-income individuals and corporations. Taken as a whole, the U.S. tax system is now best described as a flat tax (Saez & Zucman, 2019). Importantly, tax policy holds significant influence over the macroeconomic trends of inequality, with more progressive taxes being associated with lower levels of inequality, while regressive taxes have the inverse effect (Oishi et al., 2018). Empirical analysis,

for example, shows that sales taxes disproportionately hurt the poor, who spend a higher proportion of their earnings on the taxed goods (Davies, 1959). Excise taxes have a similar regressive effect, targeting goods like alcohol, tobacco, and gasoline, that also constitute a larger share of spending for lower-income households (Boesen, 2021).

Taxation at State and Local Levels

These consumption taxes are more commonly levied at a state and local level, accounting for larger percentages of state than federal revenue (Boesen, 2021). Compared to redistributive schemes of the federal government, state redistribution is far less progressive. These taxes are often so onerous that on net, progressive redistribution programs at the state level have a net neutral effect on inequality (Fleck et al., 2021). In fact, broader trends of decreasing tax progressivity are especially pronounced at the state level. During periods of economic expansion, state and local tax cuts were often targeted to higher-income families, and tax codes have generally drifted towards becoming the burden of the working class (Johnson & Tenny, 2022; Landry, 2006). States including Georgia, Kansas, Oklahoma, Ohio, North Carolina, among others, have also reduced their reliance on progressive income and corporate taxes, instead opting to fund expenditures with more regressive consumption taxes (Eleniewski et al., 2014). They have also, in the last few decades, reduced taxation on intangible assets such as such as stocks, bonds, and other financial instruments in the face of administrative challenges (Bowman et al., 1990).

Inequality at the State and Local Levels

As a result of these trends, inequality in individual states has risen. Authors observe that across the board, the aforementioned indices for inequality have indicated an increase in the concentration of wealth, with these spikes being particularly concentrated in specific states and localities (U.S. Census Bureau, 2019). Between 2009 and 2013, the top 1% captured between 50 and 94% of all income growth in nine states (Sommeiller et al., 2016). On the other hand, given varying tax codes between states, some Democratic and progressive states have enacted more equitable redistribution schemes that foster lower levels of inequality (Fleck et al., 2021). Studies have mapped the differences in inequalities between states measured by the fraction of income going to the top 1% (Nallareddy et al., 2022). What is lacking, however, is analysis surrounding the direct relationship between the changes in tax codes in individual states and the effect of that on levels of inequality within those states. Given rising inequality and the decline of progressive taxation at the state level, it is important to understand the relationship between regressive state and local taxes and their respective impact on inequality.

Materials and Method

This study aims to determine the relationship between the progressivity of taxes and the consequential effect on inequality on a state-by-state basis. Consequently, the data used is measured for each individual state.

First, this paper compiled data to quantify how regressive or progressive tax codes were in individual states. Given total state and local taxes as a share of family income in each individual state, this paper constructed an index for the regressivity of taxes by subtracting the tax rate of the top 1% from lowest 20%. This metric gauges the relative burden of taxes on both high and low income household, and therefore the progressivity of the cumulative taxes in an individual state. This data exists for the years 2013, 2015, and 2018 and 2024 (Institute on Taxation & Economic Policy, 2013, 2015, 2018, 2024).

Next, this paper collected data to determine the levels of inequality in individual states. Here, this paper opted to measure levels of inequality through the income share of the top 1% in every state. This data has been measured on an annual basis up to 2020, though it has been updated and verified to be comprehensive in 2023 (Frank, 2023).

Therefore, this paper conducted a correlation conducted on the respective datasets in the years 2013, 2015, and 2018. However, given the data for the progressivity of taxes was collected in October of 2018, this paper used rates of inequality for 2019 as its corresponding dataset.

Based on the primary tax structures observed across states, this paper categorized them into three broad groups: those without an income tax, a flat income tax, and a graduated income tax (Appendix A). This categorization was chosen to accentuate the differences between individual states while maintaining a diversity of tax policies between those states. Within each of those buckets, three states that did not experience a significant income tax system since 2013 were selected, in order to control for changes in state tax policy (Tax Foundation, 2012). States that demonstrated a significant change since 2013 in its index for the regressivity for taxes—California, New Jersey, Minnesota, Utah, and Kansas—were omitted for the same reason (Appendix B). Thus, the states chosen for the correlation analysis were Alaska, Colorado, Florida, Idaho, Maine, Maryland, Michigan, Montana, and Nevada.

Results

The correlation found a significant positive relationship between the regressivity of taxes and the levels of inequality within individual states, given that the p values were less than .05 (Figure 1). The p values for 2013, 2015, and 2018 were .011, .002, and .008, respectively. In addition, the correlation coefficient was 0.790, 0.877, and 0.818 for the years 2013, 2015, and 2018, respectively.

Figure 1
Correlation between levels of tax regressivity and inequality within states

Year	State	Index of Regressivity	Index of Inequality		
2013	Alaska	0.05	10.47	Coefficient (r):	0.78981121
2013	Florida	0.11	26.08	N:	9
2013	Nevada	0.07	27.77	T statistic:	3.4069356
2013	Idaho	0.02	13.99	DF:	7
2013	Colorado	0.04	16.72	p value:	0.01133498
2013	Michigan	0.04	16.97		
2013	Maine	0.03	12.73		
2013	Montana	0.02	13.79		
2013	Maryland	0.03	14.67		

2015	Alaska	0.05	11.01	Coefficient (r):	0.87704385
2015	Florida	0.11	29.46	N:	9
2015	Nevada	0.07	24.93	T statistic:	4.83012089
2015	Idaho	0.02	14.73	DF:	7
2015	Colorado	0.04	18.06	p value:	0.0018992
2015	Michigan	0.04	17.66		
2015	Maine	0.02	12.54		
2015	Montana	0.01	14.93		
2015	Maryland	0.03	15.53		
2018	Alaska	0.05	11.45	Coefficient (r):	0.81772745
2018	Florida	0.10	30.78	N:	9
2018	Nevada	0.08	25.97	T statistic:	3.75865592
2018	Idaho	0.02	17.11	DF:	7
2018	Colorado	0.02	18.62	p value:	0.00708734
2018	Michigan	0.04	17.09		
2018	Maine	0.00	13.83		
2018	Montana	0.01	16.93		
2018.	Maryland	0.01	16.83		

We can also observe through the data of all states that indices of inequality are generally increasing (Appendix C). In the most unequal states, the consolidation of income of the top 1% is significantly higher than the national average, while the most progressive states were also significantly more equal than the national standard. This suggests that the political and economic environments within individual states are important determinants of wealth distribution.

While the mean inequality index increased over time, reflecting a general increase in the rate of income inequality, the relative levels of inequality between states remained relatively similar (Figure 2). While all states witnessed a general increase in the levels of wealth inequality, states with higher inequality in 2013 generally remained among the states with higher levels of inequality in 2019, while the inverse was also true.

Figure 2
Mean inequality values across all 50 states in a given year

Year	Mean Inequality Index
2013	17.07
2015	17.76
2018/2019	17.89

Some states, however, witnessed a particularly pronounced increase in inequality in the analyzed time period. Florida's inequality index increased by the most among the states. The index, reflecting the share of income held by the top 1%, increased by 4.70, likely owing to its conservative economic policy. Utah and Idaho, two other traditionally red states, experienced the second and third most prominent increases in inequality, with the index increasing by 4.65 and 3.12, respectively. On the other hand, New York's inequality index decreased by the most significant amount, by 5.40 percentage points. Connecticut and New Jersey, two other blue states, experiences the second and third most significant declines in inequality, with rates of inequality decreasing by 5.14 and 2.51 units respectively. This is consistent with previously mentioned analysis suggesting that more progressive states tend to exhibit lower levels of inequality.

Taken as a whole, this paper's analysis and results are consistent with broader opinions of the effects of progressive taxation on inequality, but offers further motivation for individual states to reform their tax codes to promote equality.

Discussion

Rising levels of inequality in the United States throughout the late 20th century and the first part of the 21st century has fueled debates about the role of government taxing and spending on welfare. More specifically, the role of state and local taxes often take up a significant portion of a family's share of income, and often play an outsized role in determining the economic wellbeing of individuals.

This paper analyzed the association between the tax burdens of individual states and the levels of inequality within those states. It found a strong positive correlation between the regressivity of taxes, as measured by relative share of income they occupied, and levels of inequality, quantified by the income share of the top 1%. The trends of increasingly regressive taxation at the state and local level cannot be underestimated, and contributes to significant levels of social erosion and public distrust (Schmidt & Jujin, 2024). Policymakers should enact thoughtful reform to tax codes to reduce levels of inequality.

Authors have proposed state taxes on inherited wealth, through estate and inheritance taxes. This would tax the transfer of property from a deceased person to their heirs. In 2021, only 17 states and the District of Columbia levied these taxes. Though critics argue that higher tax rates on inheritance would reduce economic growth by disincentivizing migration, the general academic consensus finds that the effect on residence is minimal. Given that taxes on inherited wealth are progressive and apply only to the wealthiest, implementing them across states would raise billions of dollars with a progressive mechanism (McNichol & Waxman, 2019).

However, given political hurdles to reform taxation on the state and local level, some authors have proposed federal solutions to offset regressivity. For example,

a progressive state tax credit would reimburse poorer households for their estimated state tax payments. As household income increases, this benefit would phase out, while the wealthiest households would pay a surcharge to fund such a program. In states with more regressive tax codes, lower income households would receive more relief, while the wealthy would pay more. Consequently, this policy would be potentially under constitutional scrutiny, as it is arguable that it violates the Uniformity Clause of the Constitution, which states that duties, imposts, and excuses must be uniform across the country. However, it is also defensible that such legislation would be constitutional, given its similarity to the current system of state tax deductions. Congress could also circumvent the debate altogether by refraining from defining the subject of the tax in geographic terms (Kades, 2016).

Other proposals, like a national wealth tax, would raise trillions of dollars and reverse the trends of declining tax progressivity. Such a policy would levy taxes on assets such as real estate, stocks, bonds, businesses, and other investment, as well as an exit tax to minimize tax evasion (Saez & Zucman, 2019). A wealth tax has been implemented in several European countries, though its failures to prevent offshoring ought to inform similar legislation in the U.S. (Bunn, 2021). However, given recent innovations in cross-border information exchange and updated IRS data of offshore assets, implementation is far more feasible (Saez & Zucman, 2019; Wamhoff, 2019).

Taken together, the methods to address income inequality at the state and national level are plentiful, but necessitate political commitment. Comprehensive tax reform is possible, and promoting the welfare of those struggling most ought to be our foremost priority.

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Appendix A: State Income Tax Structure

States with No Income Tax	States with a Flat Income Tax	States with a Graduated Income Tax
Alaska	Arizona	Alabama
Florida	Colorado	Arkansas
Nevada	Georgia	California
South Dakota	Idaho	Connecticut
Tennessee	Illinois	Delaware
Texas	Indiana	Hawaii
Wyoming	Kentucky	Iowa
	Michigan	Kansas
	Mississippi	Louisiana
	New Hampshire	Maine
	North Carolina	Maryland
	Pennsylvania	Massachusetts
	Utah	Minnesota
	Washington	Missouri
		Montana
		Nebraska
		New Jersey
		New Mexico
		New York
		North Dakota
		Ohio
		Oklahoma
		Oregon
		Rhode Island
		South Carolina
		Vermont
		Virginia
		West Virginia
		Wisconsin
		Washington, DC

Source: (Yushkov, 2024).

Appendix B: State Tax Rates

Year	States	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%	Index for Regressivity
2013	Alabama	10.2%	10.4%	9.6%	8.3%	6.7%	5.1%	3.8%	6.4%
2013	Alaska	7.0%	5.3%	4.5%	3.4%	3.1%	2.5%	2.4%	4.6%
2013	Arizona	12.9%	11.4%	9.4%	8.3%	7.0%	6.0%	4.7%	8.2%
2013	Arkansas	11.9%	12.1%	11.4%	10.0%	9.1%	7.0%	6.0%	5.9%
2013	California	10.6%	9.2%	8.2%	7.6%	7.4%	8.7%	8.8%	1.8%
2013	Colorado	8.9%	9.0%	8.3%	7.6%	6.6%	5.8%	4.6%	4.3%
2013	Connecticut	11.0%	9.1%	10.5%	10.3%	9.1%	7.7%	5.5%	5.5%
2013	Delaware	5.7%	5.3%	5.4%	5.3%	5.3%	4.9%	4.2%	1.5%
2013	District of Columbia	6.6%	9.8%	11.0%	9.4%	8.5%	7.3%	6.3%	0.3%
2013	Florida	13.2%	9.7%	8.5%	6.8%	5.5%	4.3%	2.3%	10.9%
2013	Georgia	11.3%	10.7%	9.6%	9.1%	8.0%	7.2%	4.9%	6.4%
2013	Hawaii	13.0%	12.4%	11.6%	10.0%	8.4%	7.5%	8.0%	5.0%
2013	Idaho	8.2%	7.8%	7.8%	8.0%	7.6%	6.8%	6.4%	1.8%
2013	Illinois	13.8%	12.0%	10.9%	10.3%	9.0%	7.6%	4.9%	8.9%
2013	Indiana	12.3%	11.4%	10.8%	10.0%	8.5%	7.0%	5.4%	6.9%
2013	Iowa	10.9%	10.3%	10.1%	9.6%	8.6%	7.0%	6.0%	4.9%
2013	Kansas	10.3%	8.7%	8.9%	8.5%	7.7%	6.2%	3.9%	6.4%
2013	Kentucky	9.1%	10.7%	10.9%	9.7%	8.8%	7.3%	5.7%	3.4%
2013	Louisiana	10.6%	10.5%	10.1%	9.2%	7.3%	5.7%	4.6%	6.0%
2013	Maine	9.6%	9.3%	9.3%	9.1%	8.8%	7.7%	6.9%	2.7%
2013	Maryland	9.7%	9.5%	9.9%	9.1%	8.0%	8.3%	6.4%	3.3%

2013	Massachusetts	10.0%	9.8%	9.3%	8.7%	7.6%	7.3%	4.9%	5.1%
2013	Michigan	9.7%	9.6%	9.5%	9.3%	8.1%	7.3%	5.8%	3.9%
2013	Minnesota	8.8%	9.6%	9.6%	9.6%	8.5%	8.1%	6.2%	2.6%
2013	Mississippi	10.4%	10.4%	10.5%	9.0%	7.5%	6.0%	5.4%	5.0%
2013	Missouri	9.6%	9.2%	9.0%	8.7%	7.6%	6.8%	5.4%	4.2%
2013	Montana	6.4%	6.1%	6.3%	6.0%	5.6%	5.2%	4.7%	1.7%
2013	Nebraska	10.9%	9.9%	10.3%	9.0%	8.3%	7.7%	5.8%	5.1%
2013	Nevada	9.0%	7.0%	6.8%	6.0%	4.9%	3.8%	2.4%	6.6%
2013	New Hampshire	8.6%	7.4%	6.6%	6.0%	5.2%	4.2%	2.4%	6.2%
2013	New Jersey	11.2%	10.0%	9.1%	8.7%	7.9%	8.8%	7.0%	4.2%
2013	New Mexico	10.6%	10.2%	9.7%	9.2%	7.9%	6.4%	4.8%	5.8%
2013	New York	10.0%	10.4%	11.9%	11.4%	11.0%	11.0%	6.9%	3.1%
2013	North Carolina	9.8%	9.5%	9.4%	9.1%	8.3%	7.7%	6.5%	3.3%
2013	North Dakota	9.2%	7.8%	7.5%	6.7%	5.8%	4.6%	3.6%	5.6%
2013	Ohio	11.6%	10.6%	10.3%	9.7%	9.0%	7.8%	6.3%	5.3%
2013	Oklahoma	10.3%	9.7%	9.3%	8.4%	7.5%	5.8%	4.6%	5.7%
2013	Oregon	8.3%	7.7%	7.6%	7.8%	7.3%	7.4%	7.0%	1.3%
2013	Pennsylvania	12.0%	10.4%	10.1%	9.0%	8.2%	6.8%	4.4%	7.6%
2013	Rhode Island	12.1%	10.1%	10.5%	9.5%	8.7%	8.6%	6.4%	5.7%
2013	South Carolina	7.1%	6.9%	7.3%	7.4%	7.2%	6.0%	5.0%	2.1%
2013	South Dakota	11.6%	9.5%	8.0%	7.0%	5.6%	3.9%	2.1%	9.5%
2013	Tennessee	11.2%	10.1%	8.8%	6.8%	5.4%	4.0%	2.8%	8.4%
2013	Texas	12.6%	10.4%	8.6%	7.4%	6.1%	4.8%	3.2%	9.4%

2013	Utah	9.4%	9.0%	8.7%	8.3%	7.4%	6.6%	5.0%	4.4%
2013	Vermont	8.7%	9.1%	10.4%	8.9%	8.3%	8.1%	8.0%	0.7%
2013	Virginia	8.6%	8.2%	8.2%	7.9%	6.9%	6.7%	4.9%	3.7%
2013	Washington	16.9%	12.3%	10.4%	8.7%	6.8%	4.7%	2.8%	14.1%
2013	West Virginia	8.7%	8.6%	8.9%	8.7%	8.1%	6.8%	6.3%	2.4%
2013	Wisconsin	9.6%	10.7%	10.7%	10.6%	9.7%	8.3%	6.9%	2.7%
2013	Wyoming	8.2%	7.1%	5.9%	5.0%	4.0%	3.0%	1.6%	6.6%
2015	Alabama	10.0%	10.2%	9.5%	8.1%	6.6%	4.9%	3.8%	6.2%
2015	Alaska	7.0%	5.1%	4.5%	3.3%	3.1%	2.4%	2.5%	4.5%
2015	Arizona	12.5%	11.2%	9.2%	8.2%	6.9%	5.8%	4.6%	7.9%
2015	Arkansas	11.9%	12.0%	11.4%	9.8%	8.8%	7.0%	5.6%	6.3%
2015	California	10.5%	9.0%	8.2%	7.7%	7.4%	8.7%	8.7%	1.8%
2015	Colorado	8.2%	8.5%	8.1%	7.6%	6.4%	5.7%	4.6%	3.6%
2015	Connecticut	10.5%	8.9%	10.7%	10.5%	9.2%	7.6%	5.3%	5.2%
2015	Delaware	5.5%	5.3%	5.3%	5.2%	5.3%	5.0%	4.8%	0.7%
2015	District of Columbia	5.6%	8.9%	10.3%	8.9%	8.2%	7.4%	6.4%	-0.8%
2015	Florida	12.9%	9.6%	8.5%	6.9%	5.5%	4.0%	1.9%	11.0%
2015	Georgia	10.4%	10.2%	9.4%	9.2%	7.9%	7.1%	5.0%	5.4%
2015	Hawaii	13.4%	12.2%	11.4%	10.0%	8.3%	7.3%	7.0%	6.4%
2015	Idaho	8.5%	8.5%	7.6%	8.2%	7.5%	6.6%	6.4%	2.1%
2015	Illinois	13.2%	11.8%	10.8%	10.1%	8.7%	7.4%	4.6%	8.6%
2015	Indiana	12.0%	11.1%	10.8%	9.9%	8.3%	6.7%	5.2%	6.8%
2015	Iowa	10.4%	10.2%	9.7%	9.5%	8.4%	7.0%	6.0%	4.4%
2015	Kansas	11.1%	9.3%	9.5%	8.9%	7.7%	6.0%	3.6%	7.5%
2015	Kentucky	9.0%	10.6%	10.8%	9.9%	8.9%	7.4%	6.0%	3.0%
2015	Louisiana	10.0%	10.0%	9.5%	8.6%	6.9%	5.4%	4.2%	5.8%

2015	Maine	9.4%	9.2%	9.4%	9.2%	9.0%	8.0%	7.5%	1.9%
2015	Maryland	9.7%	9.5%	10.3%	9.7%	8.5%	8.8%	6.7%	3.0%
2015	Massachusetts	10.4%	9.8%	9.3%	8.7%	7.4%	7.1%	4.9%	5.5%
2015	Michigan	9.2%	9.4%	9.2%	9.0%	7.7%	6.8%	5.1%	4.1%
2015	Minnesota	8.8%	9.7%	9.6%	9.7%	8.5%	8.4%	7.5%	1.3%
2015	Mississippi	10.4%	10.8%	10.6%	9.2%	7.6%	5.8%	5.3%	5.1%
2015	Missouri	9.5%	9.4%	9.0%	8.7%	7.6%	6.8%	5.5%	4.0%
2015	Montana	6.1%	6.1%	6.4%	6.1%	5.8%	5.2%	4.7%	1.4%
2015	Nebraska	10.9%	9.9%	10.3%	9.3%	8.1%	7.6%	6.3%	4.6%
2015	Nevada	8.4%	6.9%	6.6%	5.8%	4.8%	3.4%	1.4%	7.0%
2015	New Hampshire	8.3%	7.4%	6.6%	6.2%	5.1%	4.1%	2.6%	5.7%
2015	New Jersey	10.7%	9.2%	9.1%	9.0%	8.2%	8.9%	7.1%	3.6%
2015	New Mexico	10.9%	10.3%	9.9%	9.3%	8.0%	6.3%	4.8%	6.1%
2015	New York	10.4%	11.0%	12.0%	11.4%	10.9%	10.8%	8.1%	2.3%
2015	North Carolina	9.2%	9.1%	9.2%	8.8%	7.8%	6.8%	5.3%	3.9%
2015	North Dakota	9.3%	8.2%	7.5%	6.6%	5.3%	4.2%	3.0%	6.3%
2015	Ohio	11.7%	10.6%	10.3%	9.6%	8.8%	7.2%	5.5%	6.2%
2015	Oklahoma	10.5%	9.9%	9.4%	8.6%	7.5%	5.6%	4.3%	6.2%
2015	Oregon	8.1%	7.3%	7.6%	7.8%	7.2%	7.4%	6.5%	1.6%
2015	Pennsylvania	12.0%	10.8%	10.3%	9.3%	8.2%	6.8%	4.2%	7.8%
2015	Rhode Island	12.5%	9.7%	10.5%	9.5%	8.5%	8.6%	6.3%	6.2%
2015	South Carolina	7.5%	6.9%	7.6%	7.6%	7.2%	5.8%	4.5%	3.0%
2015	South Dakota	11.3%	9.1%	7.7%	6.9%	5.5%	3.8%	1.8%	9.5%

2015	Tennessee	10.9%	9.7%	8.6%	6.8%	5.5%	4.1%	3.0%	7.9%
2015	Texas	12.5%	10.4%	8.7%	7.4%	6.1%	4.7%	2.9%	9.6%
2015	Utah	8.6%	8.5%	8.5%	8.0%	7.2%	6.3%	4.8%	3.8%
2015	Vermont	8.9%	9.5%	10.5%	9.4%	8.7%	8.3%	7.7%	1.2%
2015	Virginia	8.9%	8.4%	8.4%	8.1%	7.0%	6.8%	5.1%	3.8%
2015	Washington	16.8%	11.7%	10.1%	8.5%	6.6%	4.6%	2.4%	14.4%
2015	West Virginia	8.7%	8.6%	9.0%	8.6%	8.2%	6.6%	6.5%	2.2%
2015	Wisconsin	8.9%	10.0%	10.2%	10.2%	9.2%	7.8%	6.2%	2.7%
2015	Wyoming	8.2%	6.9%	5.9%	4.7%	4.0%	2.7%	1.2%	7.0%
2018	Alabama	9.9%	9.8%	9.0%	7.9%	6.9%	5.7%	5.0%	4.9%
2018	Alaska	7.0%	4.8%	4.3%	4.1%	2.8%	2.3%	2.5%	4.5%
2018	Arizona	13.0%	10.9%	9.4%	8.5%	7.5%	6.7%	5.9%	7.1%
2018	Arkansas	11.3%	11.5%	10.8%	9.7%	9.2%	8.2%	6.9%	4.4%
2018	California	10.5%	9.4%	8.3%	9.0%	9.4%	9.9%	12.4%	-1.9%
2018	Colorado	8.7%	9.0%	8.9%	8.3%	7.6%	6.6%	6.5%	2.2%
2018	Connecticut	11.5%	9.2%	12.2%	12.1%	11.1%	9.6%	8.1%	3.4%
2018	Delaware	5.5%	5.3%	5.6%	6.1%	6.2%	6.3%	6.5%	-1.0%
2018	District of Columbia	6.3%	9.0%	9.8%	10.1%	9.8%	9.3%	9.5%	-3.2%
2018	Florida	12.7%	9.5%	8.1%	6.8%	5.6%	4.5%	2.3%	10.4%
2018	Georgia	10.7%	9.7%	9.8%	9.3%	8.6%	7.9%	7.0%	3.7%
2018	Hawaii	15.0%	13.0%	11.6%	11.0%	9.4%	9.2%	8.9%	6.1%
2018	Idaho	9.2%	8.9%	8.1%	8.4%	7.6%	7.7%	7.2%	2.0%
2018	Illinois	14.4%	12.4%	12.6%	11.8%	11.0%	9.4%	7.4%	7.0%
2018	Indiana	12.8%	11.3%	11.1%	9.6%	8.4%	7.5%	6.8%	6.0%
2018	Iowa	12.4%	10.5%	10.7%	10.4%	9.8%	8.3%	7.7%	4.7%
2018	Kansas	11.4%	10.1%	10.6%	10.4%	9.9%	8.6%	7.4%	4.0%

2018	Kentucky	9.5%	10.5%	11.1%	10.1%	9.7%	8.4%	6.7%	2.8%
2018	Louisiana	11.9%	10.7%	10.0%	9.3%	8.0%	7.2%	6.2%	5.7%
2018	Maine	8.7%	8.6%	9.6%	9.4%	9.9%	9.5%	8.6%	0.1%
2018	Maryland	9.8%	9.5%	10.6%	11.0%	10.6%	9.7%	9.0%	0.8%
2018	Massachusetts	10.0%	9.0%	9.3%	9.4%	8.6%	7.7%	6.5%	3.5%
2018	Michigan	10.4%	9.4%	9.2%	9.2%	8.4%	7.5%	6.2%	4.2%
2018	Minnesota	8.7%	9.3%	9.7%	10.0%	9.5%	9.4%	10.1%	-1.4%
2018	Mississippi	10.2%	10.1%	10.8%	9.2%	8.1%	6.5%	6.7%	3.5%
2018	Missouri	9.9%	8.8%	9.0%	9.2%	8.7%	7.8%	6.2%	3.7%
2018	Montana	7.9%	6.3%	7.1%	6.6%	6.9%	6.1%	6.5%	1.4%
2018	Nebraska	11.1%	10.0%	10.8%	9.8%	9.4%	8.7%	8.7%	2.4%
2018	Nevada	10.2%	8.1%	7.6%	6.4%	5.2%	4.5%	1.9%	8.3%
2018	New Hampshire	9.1%	6.7%	8.1%	6.6%	5.7%	4.5%	3.0%	6.1%
2018	New Jersey	8.7%	8.6%	10.1%	10.7%	10.1%	9.6%	9.8%	-1.1%
2018	New Mexico	10.6%	10.7%	10.2%	9.7%	8.9%	7.4%	6.0%	4.6%
2018	New York	11.4%	11.3%	12.4%	12.9%	12.60%	11.60%	11.3%	0.1%
2018	North Carolina	9.5%	9.3%	9.4%	8.9%	8.3%	7.7%	6.4%	3.1%
2018	North Dakota	10.3%	8.9%	8.5%	6.8%	6.0%	4.5%	4.5%	5.8%
2018	Ohio	12.3%	10.8%	10.7%	10.4%	9.8%	8.3%	6.5%	5.8%
2018	Oklahoma	13.2%	11.2%	10.7%	9.8%	8.6%	7.4%	6.2%	7.0%
2018	Oregon	10.1%	8.2%	9.1%	8.9%	8.8%	8.8%	8.1%	2.0%
2018	Pennsylvania	13.8%	11.6%	11.1%	10.3%	9.5%	7.8%	6.0%	7.8%
2018	Rhode Island	12.1%	9.5%	9.5%	9.2%	9.1%	9.0%	7.9%	4.2%

2018	South Carolina	8.3%	8.0%	8.1%	8.6%	8.2%	7.2%	6.8%	1.5%
2018	South Dakota	11.2%	9.8%	8.9%	7.4%	5.8%	4.0%	2.5%	8.7%
2018	Tennessee	10.5%	9.4%	8.5%	7.3%	5.7%	4.2%	2.8%	7.7%
2018	Texas	13.0%	10.9%	9.7%	8.6%	7.4%	5.4%	3.1%	9.9%
2018	Utah	7.5%	7.9%	8.2%	8.8%	7.9%	7.3%	6.7%	0.8%
2018	Vermont	8.7%	9.0%	10.1%	9.1%	10.4%	10.0%	10.4%	-1.7%
2018	Virginia	9.8%	9.3%	9.2%	9.3%	8.6%	8.0%	7.0%	2.8%
2018	Washington	17.8%	12.4%	11.0%	9.2%	7.1%	4.7%	3.0%	14.8%
2018	West Virginia	9.4%	9.1%	8.5%	8.8%	8.7%	7.7%	7.4%	2.0%
2018	Wisconsin	10.1%	10.2%	10.1%	10.6%	10.1%	8.5%	7.7%	2.4%
2018	Wyoming	9.6%	8.2%	7.5%	6.1%	5.1%	3.8%	2.6%	7.0%

Source: (Institute on Taxation & Economic Policy, 2013, 2015, 2018).

Appendix C: State Inequality Levels (Income Share)

Year	State	Top1 0%	Top 5%	Top 1%	Top .05%	Top .01%	Top .001%
2013	Alabama	46.34	30.83	14.67	10.93	5.70	2.15
2013	Alaska	32.15	23.24	10.47	8.02	3.88	1.34
2013	Arizona	49.33	33.97	16.49	12.79	6.94	2.87
2013	Arkansas	46.86	32.79	17.10	13.28	8.37	4.59
2013	California	51.33	40.05	22.69	17.67	10.94	5.40
2013	Colorado	43.50	32.77	16.72	12.82	7.29	3.19
2013	Connecticut	56.15	45.79	29.54	24.37	15.47	8.21
2013	Delaware	41.92	29.22	13.39	10.39	5.01	1.74

2013	District of Columbia	51.21	39.97	22.26	16.63	9.20	3.87
2013	Florida	58.14	43.75	26.08	21.00	12.89	6.32
2013	Georgia	47.92	33.87	16.69	13.18	6.82	2.70
2013	Hawaii	37.69	25.43	11.55	8.66	4.71	2.01
2013	Idaho	41.44	28.20	13.99	10.73	5.84	2.39
2013	Illinois	47.79	36.39	19.99	15.50	9.20	4.28
2013	Indiana	40.55	27.61	13.41	10.24	5.38	2.10
2013	Iowa	37.87	26.01	12.08	9.19	4.62	1.74
2013	Kansas	39.28	28.63	15.12	12.04	6.98	3.27
2013	Kentucky	45.15	30.02	14.03	10.13	5.27	2.08
2013	Louisiana	45.24	31.72	16.34	13.00	7.01	2.93
2013	Maine	43.31	28.47	12.73	9.17	4.55	1.65
2013	Maryland	41.55	31.08	14.67	11.00	5.87	2.34
2013	Massachusetts	52.33	41.23	24.41	18.87	11.80	5.93
2013	Michigan	47.79	33.40	16.97	13.44	7.63	3.45
2013	Minnesota	42.97	32.17	16.28	12.26	6.75	2.81
2013	Mississippi	44.20	29.68	13.67	9.59	4.87	1.86
2013	Missouri	45.02	31.37	16.19	12.81	7.27	3.29
2013	Montana	41.39	28.41	13.79	10.58	5.68	2.38
2013	Nebraska	37.30	26.49	13.25	10.49	5.61	2.37
2013	Nevada	56.45	42.89	27.77	23.88	16.63	10.07
2013	New Hampshire	40.45	30.05	14.91	11.87	6.94	3.28
2013	New Jersey	49.50	37.62	20.72	15.34	8.68	3.74
2013	New Mexico	45.73	30.05	13.93	10.16	5.64	2.46
2013	New York	59.16	48.33	32.08	25.77	16.97	9.28
2013	North Carolina	46.53	31.90	14.86	11.36	5.71	2.14

2015	Florida	60.24	46.59	29.46	24.37	15.79	8.27
2015	Georgia	48.27	34.85	18.03	14.34	7.95	3.34
2015	Hawaii	37.45	25.96	12.19	9.85	5.39	2.30
2015	Idaho	41.70	28.90	14.73	12.01	6.53	2.76
2015	Illinois	49.48	38.14	21.79	17.24	10.53	5.04
2015	Indiana	41.71	28.72	14.38	11.65	6.10	2.41
2015	Iowa	37.64	26.15	12.48	10.03	5.07	1.97
2015	Kansas	40.96	29.79	15.67	12.53	7.20	3.22
2015	Kentucky	46.66	31.11	15.30	12.02	6.72	2.92
2015	Louisiana	44.50	30.55	15.22	12.33	6.51	2.61
2015	Maine	42.39	28.19	12.54	9.55	4.63	1.57
2015	Maryland	42.01	30.72	15.53	11.70	6.41	2.58
2015	Massachusetts	54.42	41.67	25.31	20.74	12.88	6.44
2015	Michigan	48.74	34.22	17.66	14.63	8.22	3.70
2015	Minnesota	43.95	33.44	17.54	13.36	7.63	3.29
2015	Mississippi	46.23	30.44	14.05	10.31	5.24	1.93
2015	Missouri	45.38	32.29	17.16	14.16	8.19	3.78
2015	Montana	42.15	29.49	14.93	12.22	6.65	2.87
2015	Nebraska	36.57	26.10	13.36	10.67	5.80	2.40
2015	Nevada	53.12	39.85	24.93	21.39	14.25	7.88
2015	New Hampshire	42.76	32.10	16.15	12.78	7.55	3.48
2015	New Jersey	51.02	37.64	20.87	16.19	8.97	3.77
2015	New Mexico	45.87	29.69	13.45	10.13	5.37	2.10
2015	New York	61.25	50.30	33.02	27.79	18.17	9.87
2015	North Carolina	48.13	34.00	17.12	13.86	7.58	3.23
2015	North Dakota	37.84	28.21	14.67	10.87	5.70	2.15
2015	Ohio	43.78	30.49	15.36	12.51	6.64	2.74

2015	Oklahoma	41.07	29.22	15.49	12.64	7.23	3.28
2015	Oregon	46.69	33.45	16.36	12.98	7.02	2.90
2015	Pennsylvania	46.24	34.16	18.15	14.46	8.53	3.93
2015	Rhode Island	45.35	32.28	16.11	13.08	7.18	3.04
2015	South Carolina	47.72	32.43	15.67	12.48	6.29	2.34
2015	South Dakota	41.46	30.58	17.02	13.37	7.64	3.33
2015	Tennessee	47.52	33.61	17.92	14.74	8.41	3.82
2015	Texas	47.82	36.58	20.79	16.44	9.92	4.65
2015	Utah	41.28	30.28	16.26	13.01	7.50	3.33
2015	Vermont	41.00	28.58	13.70	11.11	5.91	2.43
2015	Virginia	43.87	32.31	15.85	12.22	6.85	2.89
2015	Washington	47.26	36.61	20.01	15.83	9.86	4.86
2015	West Virginia	46.40	29.53	13.27	9.43	4.56	1.63
2015	Wisconsin	42.71	30.52	16.06	13.04	7.36	3.25
2015	Wyoming	44.87	35.80	24.25	20.96	14.95	9.07
2019	Alabama	48.54	33.16	16.04	13.51	7.04	2.79
2019	Alaska	36.55	26.23	11.45	8.75	4.32	1.49
2019	Arizona	51.45	37.72	19.29	15.62	8.94	3.86
2019	Arkansas	47.85	33.30	17.42	15.08	9.25	4.81
2019	California	53.16	39.10	22.12	18.41	10.84	4.99
2019	Colorado	47.24	34.11	18.62	14.81	8.48	3.67
2019	Connecticut	53.54	39.85	24.40	20.89	12.50	5.98
2019	Delaware	45.94	33.15	15.46	12.24	6.44	2.46
2019	District of Columbia	55.72	40.36	23.46	19.94	11.62	5.36
2019	Florida	61.67	48.85	30.78	26.06	16.92	8.90
2019	Georgia	48.41	35.75	18.42	14.60	8.25	3.47

2019	Hawaii	38.12	27.06	11.99	9.62	4.98	1.91
2019	Idaho	45.76	33.25	17.11	13.98	8.01	3.48
2019	Illinois	47.32	35.36	19.25	15.12	8.70	3.77
2019	Indiana	41.29	28.84	13.87	11.30	5.87	2.25
2019	Iowa	39.54	27.63	12.82	10.44	5.36	2.04
2019	Kansas	41.48	30.62	15.72	12.65	7.33	3.23
2019	Kentucky	45.69	30.90	14.66	12.17	6.43	2.61
2019	Louisiana	44.74	31.17	15.36	12.61	6.70	2.65
2019	Maine	43.73	30.45	13.83	10.99	5.46	1.97
2019	Maryland	45.21	31.59	16.83	12.90	7.30	3.07
2019	Massachusetts	55.58	40.30	23.82	20.41	12.20	5.83
2019	Michigan	47.86	34.33	17.09	13.94	7.80	3.30
2019	Minnesota	44.57	32.69	16.84	12.83	7.18	2.97
2019	Mississippi	46.92	30.01	13.61	10.65	5.50	2.07
2019	Missouri	46.22	33.37	17.37	14.51	8.65	4.06
2019	Montana	45.28	32.96	16.93	13.69	7.88	3.49
2019	Nebraska	38.55	28.13	14.20	11.55	6.69	2.97
2019	Nevada	54.17	41.87	25.97	22.18	14.53	7.68
2019	New Hampshire	45.38	32.54	17.67	13.83	8.24	3.75
2019	New Jersey	49.32	33.96	18.21	14.91	7.97	3.23
2019	New Mexico	48.43	32.86	15.83	13.30	7.90	3.79
2019	New York	55.31	43.21	26.68	23.07	14.30	7.20
2019	North Carolina	49.46	35.74	17.41	13.78	7.45	2.95
2019	North Dakota	40.64	30.56	16.03	12.66	7.35	3.22
2019	Ohio	43.41	30.93	15.24	12.30	6.70	2.74
2019	Oklahoma	41.00	28.63	14.13	11.69	6.36	2.64
2019	Oregon	46.18	33.74	15.68	12.14	6.46	2.50

2019	Pennsylvania	45.63	34.22	17.25	13.41	7.57	3.18
2019	Rhode Island	45.57	33.59	16.93	13.58	7.95	3.57
2019	South Carolina	48.98	34.92	17.44	14.27	7.99	3.41
2019	South Dakota	39.85	29.84	16.17	12.83	7.49	3.32
2019	Tennessee	47.77	34.97	18.78	15.48	9.22	4.26
2019	Texas	49.06	37.74	21.23	17.06	10.34	4.86
2019	Utah	45.93	35.49	20.26	16.81	10.83	5.57
2019	Vermont	43.55	31.69	15.73	12.90	7.59	3.48
2019	Virginia	46.58	32.45	17.19	13.24	7.55	3.21
2019	Washington	51.24	36.48	20.54	16.98	10.22	4.80
2019	West Virginia	43.77	27.43	11.76	8.83	4.19	1.43
2019	Wisconsin	43.97	32.09	16.67	13.76	8.12	3.71

Source: (Frank, 2023).