

TABLE 4-4

AVERAGE EFFECTIVE STATE PERSONAL INCOME TAX RATE BY POPULATION  
DECILE FOR RESIDENTS, THREE STATE SAMPLE, 1987 FEDERAL  
AND STATE REFORM PROVISIONS, ACTIVE LOSS ASSUMPTION  
(in percentages)

Decile	Comprehensive Income Group	Number of Taxpayers	Average Effective Tax Rates			
			Pre- Reform <sup>a</sup>	Federal Reform State Coupled <sup>b</sup> 21.6 Percent	Federal Reform State Coupled <sup>c</sup> 22.4 Percent	State <sup>d</sup> Reform
1	Less than \$ 2,456	63,132	0.91	0.00	0.00	0.00
2	\$ 2,457 - 5,608	63,949	0.26	0.04	0.04	0.14
3	5,609 - 8,783	63,370	0.87	0.63	0.65	0.91
4	8,784 - 11,999	65,036	1.30	1.15	1.19	1.41
5	12,000 - 15,968	63,534	1.37	1.28	1.33	1.59
6	15,969 - 20,169	63,964	1.63	1.47	1.53	1.79
7	20,170 - 25,527	63,561	1.79	1.72	1.78	1.95
8	25,528 - 31,519	64,054	1.96	1.89	1.96	2.10
9	31,520 - 41,710	63,886	2.22	2.12	2.20	2.26
10	More than \$41,710	63,993	2.93	3.01	3.12	2.93
Top 5 Percent	More than \$52,236	31,941	3.16	3.33	3.45	3.12
Top 1 Percent	More than \$97,226	6,423	3.89	4.23	4.38	3.67

N = 638,479

<sup>a</sup>Revenue = \$302,839,800.

<sup>b</sup>Revenue = \$302,580,500.

<sup>c</sup>Revenue = \$313,787,100.

<sup>d</sup>Revenue = \$313,757,300.

SOURCE: Nebraska Comprehensive Tax Study.

TABLE 4-5

AVERAGE EFFECTIVE STATE PERSONAL INCOME TAX RATE BY POPULATION  
 DECILE FOR RESIDENTS, THREE STATE SAMPLE, 1991 FEDERAL  
 AND STATE REFORM PROVISIONS, ACTIVE LOSS ASSUMPTION  
 (in percentages)

Decile	Comprehensive Income Group	Number of Taxpayers	Average Effective Tax Rates			
			Pre- Reform <sup>a</sup>	Federal Reform State Coupled <sup>b</sup> 21.8 Percent	Federal Reform State Coupled <sup>c</sup> 23.1 Percent	State Reform <sup>d</sup>
1	Less than \$ 2,456	63,132	0.92	0.00	0.00	0.00
2	\$ 2,457 - 5,608	63,949	0.26	0.02	0.02	0.13
3	5,609 - 8,783	63,370	0.87	0.59	0.63	0.89
4	8,784 - 11,999	65,036	1.30	1.12	1.18	1.39
5	12,000 - 15,968	63,534	1.37	1.28	1.35	1.62
6	15,969 - 20,169	63,964	1.63	1.43	1.52	1.78
7	20,170 - 25,527	63,561	1.79	1.70	1.80	1.96
8	25,528 - 31,519	64,054	1.96	1.89	2.00	2.12
9	31,520 - 41,710	63,886	2.22	2.15	2.28	2.30
10	More than \$41,710	63,993	2.93	2.98	3.14	3.01
Top 5 Percent	More than \$52,236	31,941	3.16	3.30	3.50	3.21
Top 1 Percent	More than \$97,226	6,423	3.89	4.21	4.46	3.84

N = 638,479

<sup>a</sup>Revenue = \$302,839,800.<sup>b</sup>Revenue = \$301,639,900.<sup>c</sup>Revenue = \$319,627,400.<sup>d</sup>Revenue = \$319,854,100.

SOURCE: Nebraska Comprehensive Tax Study.