



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873
Email: fiscal.bureau@legis.wisconsin.gov • Website: <http://legis.wisconsin.gov/lfb>

May 9, 2017

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Distributional Data Regarding Assembly Republican Income Tax Proposal

At the request of numerous legislators, this memorandum provides information regarding the estimated impacts on taxpayers at various income levels of the tax proposal released by members of the Assembly Republican Caucus on May 4, 2017. The full tax proposal, and a related transportation budget proposal, are described in May 4 memorandums from this office to Representative Kooyenga.

Briefly, the major components of the income tax proposal are as follows: (a) beginning in tax year 2018, gradually reduce the marginal tax rates to a flat rate of 3.95% in tax year 2029 and thereafter; (b) eliminate the capital gains exclusion, alternative minimum tax (AMT), and working families credit beginning in tax year 2018; (c) eliminate the married couple credit and the property tax/rent credit (PTRC) for renters beginning in tax year 2019; and (d) reduce the 5% itemized deduction credit to 3% in tax year 2019 and to 2% in tax year 2020 and thereafter.

Attachments 1 through 12 to this memorandum present distributional data regarding the above provisions, for tax years 2018 through 2029, when the flat 3.95% tax rate would be fully implemented. The data is based on simulations prepared by the Department of Revenue (DOR) using estimated counts of taxpayers and income amounts for tax year 2018. All estimates are expressed in 2018-19 dollars.

The left-hand portion of each attachment shows a distribution, by Wisconsin adjusted gross income class, of the following: (a) the total number of tax filers under current law; (b) the count of taxpayers who would have a tax decrease under the proposal and the percent of total taxpayers with a tax reduction by income grouping; (c) the amount of tax decrease for such taxpayers and the percent of total decreases by income grouping; (d) the average tax reduction; (e) the percent change in tax for each group and (f) the share of all tax filers in each group who would have a tax

reduction. The right-hand portion of each attachment shows similar data for taxpayers who would experience a tax increase under the proposal.

Other provisions of the tax and transportation proposals are not reflected in the attachments because they cannot be simulated reliably. These relate to state and local sales taxes, the motor fuel tax, a fee on hybrid vehicles, the excise tax on little cigars, property tax credits, the historic rehabilitation credit, the income tax credit for taxes paid to other states, and contributions from individual retirement accounts to charitable organizations.

BL/sas
Attachments

ATTACHMENT 1

Assembly Republican Income Tax Proposal Tax Year 2018

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	26,487	1.3%	-\$0.66	0.4%	-\$25	-17.8%	5.3%	9,513	5.5%	\$3.21	2.2%	\$338	736.7%	1.9%
5,000 to 10,000	222,816	20,031	1.0	-0.19	0.1	-10	-3.5	9.0	5,543	3.2	0.52	0.4	94	84.9	2.5
10,000 to 15,000	187,146	55,299	2.7	-0.25	0.2	-4	-2.4	29.5	5,531	3.2	0.74	0.5	134	100.2	3.0
15,000 to 20,000	172,980	108,057	5.3	-0.93	0.6	-9	-3.5	62.5	8,202	4.8	1.06	0.7	129	79.5	4.7
20,000 to 25,000	166,609	130,619	6.4	-1.42	0.9	-11	-2.7	78.4	9,068	5.3	1.37	1.0	151	71.9	5.4
25,000 to 30,000	161,860	137,883	6.8	-4.04	2.5	-29	-4.6	85.2	9,030	5.2	1.60	1.1	177	95.4	5.6
30,000 to 40,000	293,635	270,990	13.3	-13.45	8.3	-50	-4.9	92.3	17,051	9.9	3.56	2.5	209	58.5	5.8
40,000 to 50,000	240,370	227,223	11.2	-14.33	8.8	-63	-3.9	94.5	11,906	6.9	3.62	2.5	304	50.8	5.0
50,000 to 60,000	187,871	176,453	8.7	-12.57	7.8	-71	-3.2	93.9	10,665	6.2	3.58	2.5	336	37.0	5.7
60,000 to 70,000	151,464	141,831	7.0	-10.69	6.6	-75	-2.7	93.6	9,025	5.2	3.40	2.4	377	29.5	6.0
70,000 to 80,000	125,947	117,294	5.8	-9.31	5.7	-79	-2.3	93.1	8,339	4.8	3.41	2.4	409	25.6	6.6
80,000 to 90,000	107,445	100,098	4.9	-8.34	5.1	-83	-2.1	93.2	7,094	4.1	3.00	2.1	423	21.7	6.6
90,000 to 100,000	92,207	85,571	4.2	-7.48	4.6	-87	-1.9	92.8	6,407	3.7	2.91	2.0	455	19.6	6.9
100,000 to 125,000	173,674	160,499	7.9	-14.80	9.1	-92	-1.6	92.4	12,833	7.5	6.24	4.4	486	17.2	7.4
125,000 to 150,000	107,946	98,553	4.8	-9.64	5.9	-98	-1.4	91.3	9,164	5.3	5.18	3.6	565	15.3	8.5
150,000 to 200,000	101,746	89,949	4.4	-9.49	5.9	-105	-1.1	88.4	11,564	6.7	8.34	5.8	721	13.9	11.4
200,000 to 250,000	41,228	34,545	1.7	-4.21	2.6	-122	-1.0	83.8	6,550	3.8	6.65	4.6	1,016	13.8	15.9
250,000 to 300,000	20,494	16,436	0.8	-2.36	1.5	-143	-0.9	80.2	3,951	2.3	5.02	3.5	1,270	12.9	19.3
300,000 to 500,000	29,186	22,531	1.1	-6.15	3.8	-273	-1.2	77.2	6,261	3.6	13.47	9.4	2,151	13.3	21.5
500,000 to 1,000,000	14,857	11,702	0.6	-9.26	5.7	-792	-1.8	78.8	2,982	1.7	15.60	10.9	5,230	14.1	20.1
1,000,000 and over	<u>6,861</u>	<u>5,071</u>	<u>0.2</u>	<u>-22.55</u>	<u>13.9</u>	<u>-4,447</u>	<u>-2.8</u>	<u>73.9</u>	<u>1,499</u>	<u>0.9</u>	<u>50.68</u>	<u>35.4</u>	<u>33,807</u>	<u>18.8</u>	<u>21.8</u>
Total	3,104,877	2,037,122	100.0%	-\$162.10	100.0%	-\$80	-2.1%	65.6%	172,178	100.0%	\$143.16	100.0%	\$831	18.3%	5.5%

As shown, an estimated 2,037,122 taxpayers would have tax decreases totaling -\$162.1 million and an estimated 172,178 taxpayers would have tax increases totaling \$143.2 million.

ATTACHMENT 2

Assembly Republican Income Tax Proposal Tax Year 2019

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	26,699	1.8%	-\$0.78	0.2%	-\$29	-21.6%	5.4%	12,155	1.6%	\$3.15	1.7%	\$259	599.8%	2.4%
5,000 to 10,000	222,816	18,241	1.2	-0.41	0.1	-22	-7.8	8.2	8,507	1.1	0.62	0.3	73	72.9	3.8
10,000 to 15,000	187,146	46,613	3.1	-0.56	0.1	-12	-5.9	24.9	34,393	4.6	2.54	1.4	74	179.5	18.4
15,000 to 20,000	172,980	71,409	4.7	-1.30	0.3	-18	-6.2	41.3	60,615	8.2	7.57	4.1	125	115.3	35.0
20,000 to 25,000	166,609	78,225	5.2	-2.35	0.6	-30	-6.5	47.0	66,594	9.0	9.58	5.2	144	54.8	40.0
25,000 to 30,000	161,860	95,341	6.3	-8.44	2.1	-89	-13.0	58.9	56,478	7.6	7.28	3.9	129	30.6	34.9
30,000 to 40,000	293,635	221,695	14.6	-32.39	8.1	-146	-13.7	75.5	69,954	9.4	10.94	5.9	156	25.2	23.8
40,000 to 50,000	240,370	194,068	12.8	-38.03	9.6	-196	-11.9	80.7	45,255	6.1	8.07	4.4	178	15.7	18.8
50,000 to 60,000	187,871	150,179	9.9	-34.24	8.6	-228	-10.0	79.9	36,856	5.0	7.80	4.2	212	13.4	19.6
60,000 to 70,000	151,464	112,094	7.4	-27.91	7.0	-249	-8.6	74.0	38,992	5.2	8.37	4.5	215	10.0	25.7
70,000 to 80,000	125,947	80,993	5.3	-22.07	5.6	-272	-7.8	64.3	44,693	6.0	8.09	4.4	181	6.4	35.5
80,000 to 90,000	107,445	58,931	3.9	-17.12	4.3	-291	-7.0	54.8	48,304	6.5	6.86	3.7	142	4.1	45.0
90,000 to 100,000	92,207	45,775	3.0	-13.27	3.3	-290	-6.1	49.6	45,811	6.2	5.78	3.1	126	3.0	49.7
100,000 to 125,000	173,674	92,793	6.1	-22.00	5.5	-237	-4.2	53.4	80,140	10.8	12.58	6.8	157	3.0	46.1
125,000 to 150,000	107,946	59,013	3.9	-13.37	3.4	-227	-3.2	54.7	48,441	6.5	8.53	4.6	176	2.7	44.9
150,000 to 200,000	101,746	72,346	4.8	-17.50	4.4	-242	-2.7	71.1	29,032	3.9	8.97	4.9	309	3.7	28.5
200,000 to 250,000	41,228	33,748	2.2	-11.75	3.0	-348	-2.9	81.9	7,329	1.0	5.73	3.1	781	7.0	17.8
250,000 to 300,000	20,494	17,365	1.1	-8.43	2.1	-485	-3.3	84.7	3,031	0.4	4.00	2.2	1,320	9.4	14.8
300,000 to 500,000	29,186	24,934	1.6	-23.24	5.8	-932	-4.3	85.4	3,861	0.5	10.15	5.5	2,629	13.1	13.2
500,000 to 1,000,000	14,857	12,940	0.9	-32.50	8.2	-2,512	-6.0	87.1	1,745	0.2	11.20	6.1	6,419	16.1	11.7
1,000,000 and over	<u>6,861</u>	<u>5,521</u>	<u>0.4</u>	<u>-69.90</u>	<u>17.6</u>	<u>-12,660</u>	<u>-8.2</u>	<u>80.5</u>	<u>1,052</u>	<u>0.1</u>	<u>36.66</u>	<u>19.9</u>	<u>34,847</u>	<u>17.4</u>	<u>15.3</u>
Total	3,104,877	1,518,923	100.0%	-\$397.56	100.0%	-\$262	-6.3%	48.9%	743,238	100.0%	\$184.47	100.0%	\$248	8.3%	23.9%

As shown, an estimated 1,518,923 taxpayers would have tax decreases totaling -\$397.6 million and an estimated 743,238 taxpayers would have tax increases totaling \$184.5 million.

ATTACHMENT 3

Assembly Republican Income Tax Proposal Tax Year 2020

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	26,610	1.6%	-\$0.81	0.1%	-\$31	-22.7%	5.3%	12,454	2.2%	\$3.11	2.0%	\$249	577.2%	2.5%
5,000 to 10,000	222,816	18,162	1.1	-0.46	0.1	-26	-9.0	8.2	8,622	1.5	0.62	0.4	72	72.2	3.9
10,000 to 15,000	187,146	46,615	2.7	-0.63	0.1	-14	-6.7	24.9	34,447	6.1	2.54	1.7	74	181.4	18.4
15,000 to 20,000	172,980	71,421	4.2	-1.39	0.2	-20	-6.6	41.3	60,759	10.7	7.59	5.0	125	115.9	35.1
20,000 to 25,000	166,609	78,170	4.6	-2.46	0.4	-31	-6.8	46.9	66,907	11.8	9.65	6.3	144	55.2	40.2
25,000 to 30,000	161,860	95,167	5.6	-8.57	1.5	-90	-13.2	58.8	56,960	10.1	7.38	4.8	130	31.0	35.2
30,000 to 40,000	293,635	223,260	13.1	-33.71	5.9	-151	-14.2	76.0	69,006	12.2	11.10	7.3	161	26.8	23.5
40,000 to 50,000	240,370	201,099	11.8	-42.16	7.4	-210	-12.7	83.7	38,443	6.8	8.05	5.3	209	20.9	16.0
50,000 to 60,000	187,871	156,185	9.2	-40.21	7.1	-257	-11.4	83.1	31,248	5.5	7.53	4.9	241	16.5	16.6
60,000 to 70,000	151,464	114,236	6.7	-34.33	6.1	-301	-10.4	75.4	36,884	6.5	7.19	4.7	195	9.2	24.4
70,000 to 80,000	125,947	88,511	5.2	-28.12	5.0	-318	-9.2	70.3	36,771	6.5	5.76	3.8	157	5.7	29.2
80,000 to 90,000	107,445	89,699	5.3	-23.54	4.2	-262	-6.7	83.5	17,452	3.1	4.46	2.9	256	7.5	16.2
90,000 to 100,000	92,207	75,651	4.5	-20.23	3.6	-267	-5.9	82.0	16,303	2.9	3.93	2.6	241	6.0	17.7
100,000 to 125,000	173,674	135,686	8.0	-36.62	6.5	-270	-4.9	78.1	37,472	6.6	8.23	5.4	220	4.4	21.6
125,000 to 150,000	107,946	88,098	5.2	-25.11	4.4	-285	-4.1	81.6	19,526	3.4	5.68	3.7	291	4.6	18.1
150,000 to 200,000	101,746	89,379	5.3	-34.52	6.1	-386	-4.3	87.8	12,143	2.1	6.85	4.5	565	7.0	11.9
200,000 to 250,000	41,228	36,991	2.2	-21.87	3.9	-591	-5.0	89.7	4,111	0.7	4.73	3.1	1,150	10.5	10.0
250,000 to 300,000	20,494	18,447	1.1	-15.09	2.7	-818	-5.5	90.0	1,952	0.3	3.33	2.2	1,707	12.3	9.5
300,000 to 500,000	29,186	26,005	1.5	-38.75	6.8	-1,490	-6.9	89.1	2,788	0.5	8.32	5.4	2,986	14.9	9.6
500,000 to 1,000,000	14,857	13,260	0.8	-51.22	9.0	-3,863	-9.2	89.3	1,427	0.3	8.80	5.8	6,170	15.5	9.6
1,000,000 and over	<u>6,861</u>	<u>5,701</u>	<u>0.3</u>	<u>-107.19</u>	<u>18.9</u>	<u>-18,802</u>	<u>-12.1</u>	<u>83.1</u>	<u>870</u>	<u>0.2</u>	<u>27.96</u>	<u>18.3</u>	<u>32,143</u>	<u>15.6</u>	<u>12.7</u>
Total	3,104,877	1,698,353	100.0%	-\$567.01	100.0%	-\$334	-7.8%	54.7%	566,545	100.0%	\$152.81	100.0%	\$270	12.2%	18.2%

As shown, an estimated 1,698,353 taxpayers would have tax decreases totaling -\$567.0 million and an estimated 566,545 taxpayers would have tax increases totaling \$152.8 million.

ATTACHMENT 4

Assembly Republican Income Tax Proposal Tax Year 2021

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	27,107	1.5%	-\$0.86	0.1%	-\$32	-23.8%	5.4%	12,152	2.6%	\$2.99	2.5%	\$246	591.5%	2.4%
5,000 to 10,000	222,816	18,321	1.0	-0.55	0.1	-30	-10.5	8.2	8,468	1.8	0.60	0.5	71	74.3	3.8
10,000 to 15,000	187,146	46,713	2.6	-0.74	0.1	-16	-7.7	25.0	34,351	7.4	2.52	2.1	73	187.6	18.4
15,000 to 20,000	172,980	71,506	4.0	-1.51	0.2	-21	-7.1	41.3	60,674	13.0	7.56	6.3	125	116.7	35.1
20,000 to 25,000	166,609	78,273	4.4	-2.60	0.3	-33	-7.2	47.0	66,811	14.3	9.62	8.0	144	55.3	40.1
25,000 to 30,000	161,860	95,243	5.3	-8.75	1.1	-92	-13.5	58.8	56,885	12.2	7.34	6.1	129	30.9	35.1
30,000 to 40,000	293,635	225,001	12.5	-35.21	4.5	-157	-14.7	76.6	67,226	14.4	10.85	9.0	161	27.7	22.9
40,000 to 50,000	240,370	206,601	11.5	-46.78	5.9	-226	-13.7	86.0	32,980	7.1	7.67	6.4	232	25.8	13.7
50,000 to 60,000	187,871	157,808	8.8	-46.74	5.9	-296	-13.1	84.0	29,622	6.3	6.74	5.6	227	15.8	15.8
60,000 to 70,000	151,464	118,367	6.6	-41.51	5.3	-351	-12.2	78.1	32,592	7.0	5.50	4.6	169	8.1	21.5
70,000 to 80,000	125,947	111,057	6.2	-36.32	4.6	-327	-9.8	88.2	14,602	3.1	4.08	3.4	279	10.3	11.6
80,000 to 90,000	107,445	95,874	5.3	-32.82	4.2	-342	-8.8	89.2	11,356	2.4	3.08	2.6	272	8.1	10.6
90,000 to 100,000	92,207	83,167	4.6	-29.89	3.8	-359	-8.0	90.2	8,852	1.9	2.45	2.0	277	7.0	9.6
100,000 to 125,000	173,674	161,338	9.0	-60.48	7.7	-375	-6.8	92.9	11,988	2.6	4.59	3.8	383	8.0	6.9
125,000 to 150,000	107,946	101,822	5.7	-45.41	5.8	-446	-6.5	94.3	5,924	1.3	3.30	2.7	557	9.1	5.5
150,000 to 200,000	101,746	96,717	5.4	-60.60	7.7	-627	-7.1	95.1	4,842	1.0	4.54	3.8	938	11.6	4.8
200,000 to 250,000	41,228	38,878	2.2	-36.27	4.6	-933	-7.9	94.3	2,228	0.5	3.41	2.8	1,531	14.0	5.4
250,000 to 300,000	20,494	19,186	1.1	-24.17	3.1	-1,260	-8.5	93.6	1,218	0.3	2.45	2.0	2,011	14.6	5.9
300,000 to 500,000	29,186	26,819	1.5	-58.31	7.4	-2,174	-10.0	91.9	1,973	0.4	6.17	5.1	3,126	15.7	6.8
500,000 to 1,000,000	14,857	13,614	0.8	-72.49	9.2	-5,325	-12.7	91.6	1,073	0.2	6.25	5.2	5,822	14.6	7.2
1,000,000 and over	<u>6,861</u>	<u>5,881</u>	<u>0.3</u>	<u>-147.27</u>	<u>18.7</u>	<u>-25,041</u>	<u>-16.1</u>	<u>85.7</u>	<u>692</u>	<u>0.1</u>	<u>18.80</u>	<u>15.6</u>	<u>27,162</u>	<u>12.8</u>	<u>10.1</u>
Total	3,104,877	1,799,293	100.0%	-\$789.30	100.0%	-\$439	-10.1%	58.0%	466,509	100.0%	\$120.50	100.0%	\$258	16.2%	15.0%

As shown, an estimated 1,799,293 taxpayers would have tax decreases totaling -\$789.3 million and an estimated 466,509 taxpayers would have tax increases totaling \$120.5 million.

ATTACHMENT 5

Assembly Republican Income Tax Proposal Tax Year 2022

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	27,442	1.5%	-\$0.92	0.1%	-\$33	-25.2%	5.5%	11,941	2.8%	\$2.86	2.9%	\$240	591.3%	2.4%
5,000 to 10,000	222,816	18,428	1.0	-0.64	0.1	-35	-12.1	8.3	8,358	2.0	0.58	0.6	70	75.5	3.8
10,000 to 15,000	187,146	46,775	2.5	-0.84	0.1	-18	-8.8	25.0	34,287	8.1	2.50	2.5	73	191.1	18.3
15,000 to 20,000	172,980	71,565	3.9	-1.64	0.2	-23	-7.7	41.4	60,616	14.4	7.53	7.7	124	117.2	35.0
20,000 to 25,000	166,609	78,350	4.2	-2.75	0.3	-35	-7.6	47.0	66,735	15.8	9.59	9.8	144	55.4	40.1
25,000 to 30,000	161,860	95,297	5.2	-8.93	0.9	-94	-13.7	58.9	56,829	13.5	7.30	7.5	129	30.8	35.1
30,000 to 40,000	293,635	226,723	12.3	-36.82	3.6	-162	-15.2	77.2	65,414	15.5	10.62	10.8	162	28.7	22.3
40,000 to 50,000	240,370	209,666	11.4	-51.73	5.0	-247	-14.9	87.2	29,959	7.1	7.37	7.5	246	29.2	12.5
50,000 to 60,000	187,871	159,414	8.6	-53.65	5.2	-337	-14.9	84.9	28,005	6.6	5.97	6.1	213	15.0	14.9
60,000 to 70,000	151,464	130,023	7.0	-49.51	4.8	-381	-13.6	85.8	20,956	5.0	4.21	4.3	201	10.0	13.8
70,000 to 80,000	125,947	114,511	6.2	-45.68	4.4	-399	-12.0	90.9	11,188	2.7	3.07	3.1	274	10.2	8.9
80,000 to 90,000	107,445	99,620	5.4	-43.01	4.2	-432	-11.1	92.7	7,628	1.8	2.10	2.1	275	8.4	7.1
90,000 to 100,000	92,207	88,465	4.8	-40.74	3.9	-461	-10.3	95.9	3,542	0.8	1.63	1.7	460	12.3	3.8
100,000 to 125,000	173,674	168,109	9.1	-87.87	8.5	-523	-9.6	96.8	5,291	1.3	3.16	3.2	597	12.9	3.0
125,000 to 150,000	107,946	104,895	5.7	-68.14	6.6	-650	-9.5	97.2	2,874	0.7	2.28	2.3	795	13.2	2.7
150,000 to 200,000	101,746	98,770	5.4	-89.04	8.6	-901	-10.2	97.1	2,795	0.7	3.27	3.3	1,168	14.7	2.7
200,000 to 250,000	41,228	39,596	2.1	-51.83	5.0	-1,309	-11.1	96.0	1,513	0.4	2.51	2.6	1,661	15.5	3.7
250,000 to 300,000	20,494	19,560	1.1	-33.95	3.3	-1,736	-11.7	95.4	843	0.2	1.79	1.8	2,127	15.5	4.1
300,000 to 500,000	29,186	27,349	1.5	-79.30	7.7	-2,899	-13.4	93.7	1,441	0.3	4.46	4.5	3,092	15.6	4.9
500,000 to 1,000,000	14,857	13,889	0.8	-95.17	9.2	-6,852	-16.4	93.5	797	0.2	4.19	4.3	5,259	13.4	5.4
1,000,000 and over	<u>6,861</u>	<u>6,072</u>	<u>0.3</u>	<u>-190.38</u>	<u>18.4</u>	<u>-31,353</u>	<u>-20.0</u>	<u>88.5</u>	<u>500</u>	<u>0.1</u>	<u>11.00</u>	<u>11.2</u>	<u>22,009</u>	<u>9.9</u>	<u>7.3</u>
Total	3,104,877	1,844,519	100.0%	-\$1,032.54	100.0%	-\$560	-12.9%	59.4%	421,512	100.0%	\$98.00	100.0%	\$232	18.7%	13.6%

As shown, an estimated 1,844,519 taxpayers would have tax decreases totaling -\$1,032.5 million and an estimated 421,512 taxpayers would have tax increases totaling \$98.0 million.

ATTACHMENT 6

Assembly Republican Income Tax Proposal Tax Year 2023

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	27,693	1.5%	-\$0.97	0.1%	-\$35	-26.5%	5.6%	11,747	3.0%	\$2.75	3.3%	\$234	590.4%	2.4%
5,000 to 10,000	222,816	18,520	1.0	-0.72	0.1	-39	-13.6	8.3	8,269	2.1	0.57	0.7	68	76.2	3.7
10,000 to 15,000	187,146	46,830	2.5	-0.95	0.1	-20	-9.9	25.0	34,239	8.6	2.48	3.0	72	193.7	18.3
15,000 to 20,000	172,980	71,607	3.8	-1.76	0.1	-25	-8.3	41.4	60,574	15.3	7.51	9.1	124	117.5	35.0
20,000 to 25,000	166,609	78,407	4.2	-2.90	0.2	-37	-8.0	47.1	66,679	16.8	9.56	11.6	143	55.4	40.0
25,000 to 30,000	161,860	95,361	5.1	-9.12	0.7	-96	-14.0	58.9	56,759	14.3	7.27	8.8	128	30.8	35.1
30,000 to 40,000	293,635	228,872	12.2	-38.38	3.0	-168	-15.7	77.9	63,276	15.9	10.43	12.6	165	30.3	21.5
40,000 to 50,000	240,370	210,786	11.3	-56.50	4.4	-268	-16.2	87.7	28,925	7.3	7.14	8.7	247	30.1	12.0
50,000 to 60,000	187,871	160,893	8.6	-60.28	4.7	-375	-16.6	85.6	26,520	6.7	5.29	6.4	199	14.3	14.1
60,000 to 70,000	151,464	136,613	7.3	-57.53	4.5	-421	-15.2	90.2	14,367	3.6	3.38	4.1	235	11.8	9.5
70,000 to 80,000	125,947	116,828	6.2	-54.78	4.3	-469	-14.2	92.8	8,867	2.2	2.30	2.8	260	9.9	7.0
80,000 to 90,000	107,445	103,400	5.5	-53.05	4.2	-513	-13.2	96.2	3,835	1.0	1.51	1.8	393	12.8	3.6
90,000 to 100,000	92,207	90,018	4.8	-51.49	4.0	-572	-12.8	97.6	2,034	0.5	1.26	1.5	620	17.3	2.2
100,000 to 125,000	173,674	170,035	9.1	-114.48	9.0	-673	-12.4	97.9	3,370	0.8	2.37	2.9	703	15.7	1.9
125,000 to 150,000	107,946	105,925	5.7	-90.12	7.1	-851	-12.4	98.1	1,851	0.5	1.70	2.1	917	15.6	1.7
150,000 to 200,000	101,746	99,642	5.3	-116.47	9.1	-1,169	-13.2	97.9	1,925	0.5	2.45	3.0	1,273	16.5	1.9
200,000 to 250,000	41,228	40,005	2.1	-66.86	5.3	-1,671	-14.1	97.0	1,103	0.3	1.88	2.3	1,706	16.3	2.7
250,000 to 300,000	20,494	19,768	1.1	-43.42	3.4	-2,197	-14.8	96.5	636	0.2	1.31	1.6	2,064	15.3	3.1
300,000 to 500,000	29,186	27,730	1.5	-99.87	7.8	-3,601	-16.6	95.0	1,061	0.3	3.17	3.8	2,987	15.6	3.6
500,000 to 1,000,000	14,857	14,118	0.8	-117.93	9.3	-8,353	-20.0	95.0	568	0.1	2.66	3.2	4,684	11.9	3.8
1,000,000 and over	<u>6,861</u>	<u>6,261</u>	<u>0.3</u>	<u>-235.47</u>	<u>18.5</u>	<u>-37,609</u>	<u>-23.5</u>	<u>91.3</u>	<u>311</u>	<u>0.1</u>	<u>5.48</u>	<u>6.6</u>	<u>17,623</u>	<u>8.7</u>	<u>4.5</u>
Total	3,104,877	1,869,312	100.0%	-\$1,273.04	100.0%	-\$681	-15.6%	60.2%	396,916	100.0%	\$82.46	100.0%	\$208	21.6%	12.8%

As shown, an estimated 1,869,312 taxpayers would have tax decreases totaling -\$1,273.0 million and an estimated 396,916 taxpayers would have tax increases totaling \$82.5 million.

ATTACHMENT 7

Assembly Republican Income Tax Proposal Tax Year 2024

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	27,895	1.5%	-\$1.03	0.1%	-\$37	-27.9%	5.6%	11,628	3.1%	\$2.63	3.6%	\$226	582.4%	2.3%
5,000 to 10,000	222,816	18,586	1.0	-0.81	0.1	-44	-15.2	8.3	8,205	2.2	0.55	0.8	67	76.3	3.7
10,000 to 15,000	187,146	46,865	2.5	-1.05	0.1	-22	-10.9	25.0	34,204	9.0	2.46	3.4	72	195.2	18.3
15,000 to 20,000	172,980	71,654	3.8	-1.88	0.1	-26	-8.8	41.4	60,526	15.9	7.49	10.3	124	117.8	35.0
20,000 to 25,000	166,609	78,441	4.2	-3.05	0.2	-39	-8.4	47.1	66,645	17.5	9.54	13.2	143	55.4	40.0
25,000 to 30,000	161,860	95,426	5.1	-9.30	0.6	-97	-14.3	59.0	56,701	14.9	7.24	10.0	128	30.8	35.0
30,000 to 40,000	293,635	230,709	12.2	-39.96	2.6	-173	-16.2	78.6	61,479	16.2	10.26	14.2	167	31.7	20.9
40,000 to 50,000	240,370	211,400	11.2	-61.28	4.0	-290	-17.5	87.9	28,333	7.5	6.93	9.6	244	30.4	11.8
50,000 to 60,000	187,871	163,264	8.7	-66.97	4.4	-410	-18.3	86.9	24,174	6.4	4.68	6.5	193	14.2	12.9
60,000 to 70,000	151,464	139,988	7.4	-65.74	4.3	-470	-17.1	92.4	11,153	2.9	2.75	3.8	246	12.5	7.4
70,000 to 80,000	125,947	119,446	6.3	-64.05	4.2	-536	-16.3	94.8	6,228	1.6	1.71	2.4	275	10.9	4.9
80,000 to 90,000	107,445	105,251	5.6	-63.35	4.2	-602	-15.6	98.0	2,012	0.5	1.20	1.6	594	20.8	1.9
90,000 to 100,000	92,207	90,580	4.8	-62.33	4.1	-688	-15.4	98.2	1,472	0.4	1.00	1.4	680	20.1	1.6
100,000 to 125,000	173,674	171,100	9.1	-141.30	9.3	-826	-15.2	98.5	2,307	0.6	1.83	2.5	791	18.6	1.3
125,000 to 150,000	107,946	106,479	5.6	-112.23	7.4	-1,054	-15.4	98.6	1,293	0.3	1.29	1.8	997	17.7	1.2
150,000 to 200,000	101,746	100,202	5.3	-144.07	9.5	-1,438	-16.3	98.5	1,366	0.4	1.86	2.6	1,363	18.4	1.3
200,000 to 250,000	41,228	40,276	2.1	-82.02	5.4	-2,036	-17.2	97.7	831	0.2	1.40	1.9	1,683	16.6	2.0
250,000 to 300,000	20,494	19,947	1.1	-52.98	3.5	-2,656	-17.9	97.3	456	0.1	0.95	1.3	2,080	15.7	2.2
300,000 to 500,000	29,186	28,034	1.5	-120.58	8.0	-4,301	-19.9	96.1	754	0.2	2.23	3.1	2,952	15.8	2.6
500,000 to 1,000,000	14,857	14,345	0.8	-140.62	9.3	-9,803	-23.4	96.6	339	0.1	1.64	2.3	4,824	13.1	2.3
1,000,000 and over	<u>6,861</u>	<u>6,449</u>	<u>0.3</u>	<u>-281.81</u>	<u>18.6</u>	<u>-43,698</u>	<u>-27.0</u>	<u>94.0</u>	<u>123</u>	<u>0.0</u>	<u>2.86</u>	<u>3.9</u>	<u>23,236</u>	<u>14.2</u>	<u>1.8</u>
Total	3,104,877	1,886,337	100.0%	-\$1,516.40	100.0%	-\$804	-18.4%	60.8%	380,229	100.0%	\$72.47	100.0%	\$191	26.4%	12.2%

As shown, an estimated 1,886,337 taxpayers would have tax decreases totaling -\$1,516.4 million and an estimated 380,229 taxpayers would have tax increases totaling \$72.5 million.

ATTACHMENT 8

Assembly Republican Income Tax Proposal Tax Year 2025

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	28,044	1.5%	-\$1.08	0.1%	-\$39	-29.3%	5.6%	11,519	3.1%	\$2.52	3.8%	\$218	570.2%	2.3%
5,000 to 10,000	222,816	18,645	1.0	-0.90	0.1	-48	-16.8	8.4	8,148	2.2	0.53	0.8	66	76.2	3.7
10,000 to 15,000	187,146	46,918	2.5	-1.16	0.1	-25	-12.0	25.1	34,146	9.3	2.44	3.7	71	199.6	18.2
15,000 to 20,000	172,980	71,712	3.8	-2.01	0.1	-28	-9.4	41.5	60,469	16.4	7.47	11.3	124	118.5	35.0
20,000 to 25,000	166,609	78,495	4.1	-3.19	0.2	-41	-8.8	47.1	66,588	18.1	9.52	14.4	143	55.5	40.0
25,000 to 30,000	161,860	95,484	5.0	-9.49	0.5	-99	-14.5	59.0	56,638	15.4	7.21	10.9	127	30.8	35.0
30,000 to 40,000	293,635	232,186	12.2	-41.57	2.4	-179	-16.7	79.1	59,984	16.3	10.12	15.3	169	33.0	20.4
40,000 to 50,000	240,370	211,922	11.2	-66.08	3.7	-312	-18.9	88.2	27,826	7.6	6.74	10.2	242	30.7	11.6
50,000 to 60,000	187,871	166,025	8.7	-73.75	4.2	-444	-19.9	88.4	21,397	5.8	4.15	6.3	194	14.6	11.4
60,000 to 70,000	151,464	141,505	7.5	-74.05	4.2	-523	-19.0	93.4	9,630	2.6	2.22	3.4	230	11.9	6.4
70,000 to 80,000	125,947	122,056	6.4	-73.50	4.2	-602	-18.3	96.9	3,636	1.0	1.32	2.0	364	15.5	2.9
80,000 to 90,000	107,445	105,733	5.6	-73.74	4.2	-697	-18.1	98.4	1,532	0.4	0.98	1.5	637	23.8	1.4
90,000 to 100,000	92,207	90,927	4.8	-73.22	4.1	-805	-18.1	98.6	1,131	0.3	0.80	1.2	710	22.2	1.2
100,000 to 125,000	173,674	171,739	9.0	-168.23	9.5	-980	-18.0	98.9	1,675	0.5	1.43	2.2	855	21.4	1.0
125,000 to 150,000	107,946	106,825	5.6	-134.42	7.6	-1,258	-18.4	99.0	948	0.3	0.99	1.5	1,043	19.6	0.9
150,000 to 200,000	101,746	100,582	5.3	-171.80	9.7	-1,708	-19.3	98.9	983	0.3	1.43	2.2	1,453	20.8	1.0
200,000 to 250,000	41,228	40,525	2.1	-97.27	5.5	-2,400	-20.3	98.3	584	0.2	1.03	1.6	1,768	18.4	1.4
250,000 to 300,000	20,494	20,086	1.1	-62.64	3.5	-3,119	-21.0	98.0	317	0.1	0.68	1.0	2,149	17.1	1.5
300,000 to 500,000	29,186	28,324	1.5	-141.72	8.0	-5,004	-23.1	97.0	464	0.1	1.56	2.4	3,366	19.6	1.6
500,000 to 1,000,000	14,857	14,529	0.8	-164.27	9.3	-11,307	-27.0	97.8	154	0.0	1.10	1.7	7,129	22.8	1.0
1,000,000 and over	<u>6,861</u>	<u>6,511</u>	<u>0.3</u>	<u>-330.97</u>	<u>18.8</u>	<u>-50,833</u>	<u>-31.4</u>	<u>94.9</u>	<u>60</u>	<u>0.0</u>	<u>1.82</u>	<u>2.8</u>	<u>30,388</u>	<u>23.2</u>	<u>0.9</u>
Total	3,104,877	1,898,773	100.0%	-\$1,765.06	100.0%	-\$930	-21.2%	61.2%	367,829	100.0%	\$66.06	100.0%	\$180	30.9%	11.8%

As shown, an estimated 1,898,773 taxpayers would have tax decreases totaling -\$1,765.1 million and an estimated 367,829 taxpayers would have tax increases totaling \$66.1 million.

ATTACHMENT 9

Assembly Republican Income Tax Proposal Tax Year 2026

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	28,195	1.5%	-\$1.14	0.1%	-\$40	-30.6%	5.7%	11,378	3.2%	\$2.40	3.9%	\$211	562.4%	2.3%
5,000 to 10,000	222,816	18,725	1.0	-0.99	0.0	-53	-18.3	8.4	8,070	2.3	0.52	0.8	65	77.4	3.6
10,000 to 15,000	187,146	46,978	2.5	-1.26	0.1	-27	-13.1	25.1	34,089	9.5	2.42	3.9	71	204.0	18.2
15,000 to 20,000	172,980	71,753	3.8	-2.13	0.1	-30	-9.9	41.5	60,424	16.9	7.45	12.1	123	118.9	34.9
20,000 to 25,000	166,609	78,534	4.1	-3.35	0.2	-43	-9.2	47.1	66,548	18.6	9.50	15.4	143	55.5	39.9
25,000 to 30,000	161,860	95,541	5.0	-9.68	0.5	-101	-14.8	59.0	56,584	15.8	7.18	11.7	127	30.7	35.0
30,000 to 40,000	293,635	233,237	12.2	-43.19	2.1	-185	-17.3	79.4	58,941	16.4	9.99	16.2	170	33.9	20.1
40,000 to 50,000	240,370	212,304	11.1	-70.90	3.5	-334	-20.2	88.3	27,416	7.7	6.56	10.7	239	30.8	11.4
50,000 to 60,000	187,871	168,279	8.8	-80.59	4.0	-479	-21.5	89.6	19,046	5.3	3.69	6.0	194	15.0	10.1
60,000 to 70,000	151,464	143,074	7.5	-82.43	4.1	-576	-21.0	94.5	8,069	2.3	1.77	2.9	219	11.6	5.3
70,000 to 80,000	125,947	123,585	6.5	-83.09	4.1	-672	-20.5	98.1	2,129	0.6	1.07	1.7	504	23.5	1.7
80,000 to 90,000	107,445	106,063	5.6	-84.16	4.2	-793	-20.6	98.7	1,206	0.3	0.80	1.3	666	26.7	1.1
90,000 to 100,000	92,207	91,191	4.8	-84.14	4.2	-923	-20.7	98.9	864	0.2	0.65	1.1	751	25.3	0.9
100,000 to 125,000	173,674	172,196	9.0	-195.24	9.7	-1,134	-20.8	99.1	1,214	0.3	1.15	1.9	943	26.2	0.7
125,000 to 150,000	107,946	107,083	5.6	-156.66	7.8	-1,463	-21.4	99.2	690	0.2	0.77	1.2	1,111	22.7	0.6
150,000 to 200,000	101,746	100,847	5.3	-199.60	9.9	-1,979	-22.4	99.1	718	0.2	1.11	1.8	1,543	24.0	0.7
200,000 to 250,000	41,228	40,739	2.1	-112.63	5.6	-2,765	-23.4	98.8	369	0.1	0.79	1.3	2,133	25.4	0.9
250,000 to 300,000	20,494	20,210	1.1	-72.39	3.6	-3,582	-24.1	98.6	194	0.1	0.50	0.8	2,599	23.4	0.9
300,000 to 500,000	29,186	28,522	1.5	-163.10	8.1	-5,718	-26.4	97.7	262	0.1	1.16	1.9	4,436	28.6	0.9
500,000 to 1,000,000	14,857	14,599	0.8	-188.15	9.3	-12,888	-30.8	98.3	85	0.0	0.83	1.4	9,814	35.9	0.6
1,000,000 and over	<u>6,861</u>	<u>6,531</u>	<u>0.3</u>	<u>-378.93</u>	<u>18.8</u>	<u>-58,020</u>	<u>-35.8</u>	<u>95.2</u>	<u>40</u>	<u>0.0</u>	<u>1.30</u>	<u>2.1</u>	<u>32,378</u>	<u>33.6</u>	<u>0.6</u>
Total	3,104,877	1,908,186	100.0%	-\$2,013.74	100.0%	-\$1,055	-24.1%	61.5%	358,336	100.0%	\$61.62	100.0%	\$172	34.7%	11.5%

As shown, an estimated 1,908,186 taxpayers would have tax decreases totaling -\$2,013.7 million and an estimated 358,336 taxpayers would have tax increases totaling \$61.6 million.

ATTACHMENT 10

Assembly Republican Income Tax Proposal Tax Year 2027

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	28,324	1.5%	-\$1.19	0.1%	-\$42	-32.1%	5.7%	11,275	3.2%	\$2.29	3.9%	\$203	549.2%	2.3%
5,000 to 10,000	222,816	18,783	1.0	-1.08	0.0	-57	-20.0	8.4	8,011	2.3	0.51	0.9	63	77.8	3.6
10,000 to 15,000	187,146	47,031	2.5	-1.38	0.1	-29	-14.2	25.1	34,034	9.7	2.41	4.1	71	208.4	18.2
15,000 to 20,000	172,980	71,818	3.7	-2.26	0.1	-32	-10.5	41.5	60,364	17.2	7.43	12.8	123	119.6	34.9
20,000 to 25,000	166,609	78,591	4.1	-3.50	0.2	-45	-9.6	47.2	66,491	19.0	9.48	16.3	143	55.6	39.9
25,000 to 30,000	161,860	95,599	5.0	-9.87	0.4	-103	-15.1	59.1	56,519	16.1	7.16	12.3	127	30.7	34.9
30,000 to 40,000	293,635	234,326	12.2	-44.91	2.0	-192	-17.9	79.8	57,933	16.5	9.87	16.9	170	34.8	19.7
40,000 to 50,000	240,370	212,686	11.1	-75.98	3.3	-357	-21.6	88.5	27,032	7.7	6.40	11.0	237	30.9	11.2
50,000 to 60,000	187,871	170,333	8.9	-87.83	3.9	-516	-23.2	90.7	17,092	4.9	3.27	5.6	191	15.1	9.1
60,000 to 70,000	151,464	144,850	7.6	-91.31	4.0	-630	-23.0	95.6	6,259	1.8	1.39	2.4	222	12.4	4.1
70,000 to 80,000	125,947	124,258	6.5	-93.23	4.1	-750	-22.9	98.7	1,472	0.4	0.89	1.5	606	31.1	1.2
80,000 to 90,000	107,445	106,306	5.5	-95.13	4.2	-895	-23.2	98.9	961	0.3	0.66	1.1	685	30.3	0.9
90,000 to 100,000	92,207	91,394	4.8	-95.63	4.2	-1,046	-23.5	99.1	662	0.2	0.52	0.9	792	29.4	0.7
100,000 to 125,000	173,674	172,517	9.0	-223.64	9.8	-1,296	-23.8	99.3	894	0.3	0.92	1.6	1,032	32.6	0.5
125,000 to 150,000	107,946	107,300	5.6	-180.04	7.9	-1,678	-24.5	99.4	472	0.1	0.61	1.0	1,283	30.2	0.4
150,000 to 200,000	101,746	101,093	5.3	-228.84	10.1	-2,264	-25.6	99.4	472	0.1	0.88	1.5	1,856	32.9	0.5
200,000 to 250,000	41,228	40,868	2.1	-128.82	5.7	-3,152	-26.7	99.1	240	0.1	0.62	1.1	2,601	36.7	0.6
250,000 to 300,000	20,494	20,288	1.1	-82.65	3.6	-4,074	-27.5	99.0	115	0.0	0.39	0.7	3,416	36.5	0.6
300,000 to 500,000	29,186	28,616	1.5	-185.41	8.2	-6,479	-30.0	98.0	167	0.0	0.91	1.6	5,459	38.8	0.6
500,000 to 1,000,000	14,857	14,631	0.8	-212.49	9.4	-14,523	-34.7	98.5	52	0.0	0.67	1.2	12,924	48.5	0.4
1,000,000 and over	<u>6,861</u>	<u>6,547</u>	<u>0.3</u>	<u>-426.81</u>	<u>18.8</u>	<u>-65,192</u>	<u>-40.2</u>	<u>95.4</u>	<u>23</u>	<u>0.0</u>	<u>1.00</u>	<u>1.7</u>	<u>43,314</u>	<u>48.1</u>	<u>0.3</u>
Total	3,104,877	1,916,159	100.0%	-\$2,272.02	100.0%	-\$1,186	-27.1%	61.7%	350,540	100.0%	\$58.29	100.0%	\$166	38.0%	11.3%

As shown, an estimated 1,916,159 taxpayers would have tax decreases totaling -\$2,272.0 million and an estimated 350,540 taxpayers would have tax increases totaling \$58.3 million.

ATTACHMENT 11

Assembly Republican Income Tax Proposal Tax Year 2028

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	28,495	1.5%	-\$1.25	0.0%	-\$44	-33.5%	5.7%	11,076	3.2%	\$2.18	3.9%	\$197	550.3%	2.2%
5,000 to 10,000	222,816	18,877	1.0	-1.17	0.0	-62	-21.5	8.5	7,916	2.3	0.50	0.9	63	80.7	3.6
10,000 to 15,000	187,146	47,136	2.5	-1.49	0.1	-32	-15.2	25.2	33,932	9.9	2.40	4.3	71	220.5	18.1
15,000 to 20,000	172,980	71,896	3.7	-2.39	0.1	-33	-11.1	41.6	60,283	17.5	7.42	13.3	123	120.8	34.8
20,000 to 25,000	166,609	78,660	4.1	-3.66	0.1	-47	-10.0	47.2	66,424	19.3	9.47	17.0	143	55.7	39.9
25,000 to 30,000	161,860	95,681	5.0	-10.07	0.4	-105	-15.4	59.1	56,442	16.4	7.14	12.8	126	30.8	34.9
30,000 to 40,000	293,635	235,179	12.2	-46.55	1.8	-198	-18.5	80.1	57,029	16.6	9.78	17.5	171	35.8	19.4
40,000 to 50,000	240,370	213,021	11.1	-80.82	3.2	-379	-23.0	88.6	26,688	7.8	6.26	11.2	235	31.0	11.1
50,000 to 60,000	187,871	171,853	8.9	-94.77	3.8	-551	-24.9	91.5	15,490	4.5	2.92	5.2	189	15.2	8.2
60,000 to 70,000	151,464	146,398	7.6	-99.85	4.0	-682	-25.0	96.7	4,742	1.4	1.11	2.0	235	14.0	3.1
70,000 to 80,000	125,947	124,522	6.5	-102.92	4.1	-827	-25.2	98.9	1,207	0.4	0.76	1.4	626	35.4	1.0
80,000 to 90,000	107,445	106,520	5.5	-105.60	4.2	-991	-25.7	99.1	747	0.2	0.55	1.0	738	37.3	0.7
90,000 to 100,000	92,207	91,547	4.8	-106.60	4.2	-1,164	-26.2	99.3	508	0.1	0.44	0.8	857	37.2	0.6
100,000 to 125,000	173,674	172,720	9.0	-250.71	10.0	-1,452	-26.7	99.5	693	0.2	0.77	1.4	1,105	40.4	0.4
125,000 to 150,000	107,946	107,425	5.6	-202.34	8.0	-1,884	-27.5	99.5	348	0.1	0.50	0.9	1,430	39.0	0.3
150,000 to 200,000	101,746	101,207	5.3	-256.72	10.2	-2,537	-28.7	99.5	358	0.1	0.72	1.3	2,005	39.5	0.4
200,000 to 250,000	41,228	40,924	2.1	-144.26	5.7	-3,525	-29.8	99.3	184	0.1	0.51	0.9	2,780	43.4	0.4
250,000 to 300,000	20,494	20,317	1.1	-92.46	3.7	-4,551	-30.7	99.1	85	0.0	0.32	0.6	3,785	44.3	0.4
300,000 to 500,000	29,186	28,665	1.5	-206.78	8.2	-7,214	-33.4	98.2	118	0.0	0.73	1.3	6,228	47.7	0.4
500,000 to 1,000,000	14,857	14,642	0.8	-235.91	9.4	-16,112	-38.6	98.6	41	0.0	0.55	1.0	13,502	55.0	0.3
1,000,000 and over	<u>6,861</u>	<u>6,552</u>	<u>0.3</u>	<u>-472.58</u>	<u>18.8</u>	<u>-72,128</u>	<u>-44.5</u>	<u>95.5</u>	<u>18</u>	<u>0.0</u>	<u>0.79</u>	<u>1.4</u>	<u>43,641</u>	<u>60.8</u>	<u>0.3</u>
Total	3,104,877	1,922,237	100.0%	-\$2,518.90	100.0%	-\$1,310	-30.0%	61.9%	344,329	100.0%	\$55.80	100.0%	\$162	40.2%	11.1%

As shown, an estimated 1,922,237 taxpayers would have tax decreases totaling -\$2,518.9 million and an estimated 344,329 taxpayers would have tax increases totaling \$55.8 million.

ATTACHMENT 12

Assembly Republican Income Tax Proposal Tax Year 2029

Wisconsin Adjusted Gross Income	Total Filers	Taxpayers with a Tax Decrease							Taxpayers with a Tax Increase						
		Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers	Count	% of Count	Amount (Millions)	% of Amount	Average	Percent Change	Share of All Filers
Under \$5,000	498,535	28,747	1.5%	-\$1.31	0.0%	-\$46	-34.8%	5.8%	10,860	3.2%	\$2.07	3.9%	\$191	556.8%	2.2%
5,000 to 10,000	222,816	18,978	1.0	-1.26	0.0	-67	-23.1	8.5	7,817	2.3	0.48	0.9	62	84.1	3.5
10,000 to 15,000	187,146	47,185	2.4	-1.60	0.1	-34	-16.3	25.2	33,883	10.0	2.38	4.4	70	225.2	18.1
15,000 to 20,000	172,980	71,937	3.7	-2.53	0.1	-35	-11.7	41.6	60,243	17.7	7.41	13.8	123	121.2	34.8
20,000 to 25,000	166,609	78,704	4.1	-3.82	0.1	-48	-10.4	47.2	66,381	19.5	9.45	17.6	142	55.8	39.8
25,000 to 30,000	161,860	95,725	5.0	-10.27	0.4	-107	-15.7	59.1	56,401	16.6	7.12	13.3	126	30.7	34.8
30,000 to 40,000	293,635	235,853	12.2	-48.22	1.7	-204	-19.1	80.3	56,356	16.6	9.69	18.0	172	36.4	19.2
40,000 to 50,000	240,370	213,307	11.1	-85.68	3.1	-402	-24.3	88.7	26,396	7.8	6.13	11.4	232	31.0	11.0
50,000 to 60,000	187,871	173,248	9.0	-101.75	3.7	-587	-26.6	92.2	14,169	4.2	2.61	4.9	184	15.1	7.5
60,000 to 70,000	151,464	147,586	7.7	-108.45	3.9	-735	-27.0	97.4	3,556	1.0	0.90	1.7	254	16.3	2.3
70,000 to 80,000	125,947	124,759	6.5	-112.63	4.1	-903	-27.6	99.1	966	0.3	0.64	1.2	666	43.0	0.8
80,000 to 90,000	107,445	106,657	5.5	-116.09	4.2	-1,088	-28.2	99.3	607	0.2	0.47	0.9	768	44.9	0.6
90,000 to 100,000	92,207	91,632	4.8	-117.58	4.2	-1,283	-28.8	99.4	422	0.1	0.37	0.7	866	42.2	0.5
100,000 to 125,000	173,674	172,836	9.0	-277.78	10.0	-1,607	-29.5	99.5	578	0.2	0.64	1.2	1,111	46.1	0.3
125,000 to 150,000	107,946	107,475	5.6	-224.63	8.1	-2,090	-30.6	99.6	297	0.1	0.41	0.8	1,389	40.1	0.3
150,000 to 200,000	101,746	101,279	5.3	-284.61	10.3	-2,810	-31.8	99.5	284	0.1	0.59	1.1	2,085	43.3	0.3
200,000 to 250,000	41,228	40,962	2.1	-159.71	5.8	-3,899	-33.0	99.4	145	0.0	0.42	0.8	2,900	48.8	0.4
250,000 to 300,000	20,494	20,333	1.1	-102.28	3.7	-5,030	-33.9	99.2	68	0.0	0.27	0.5	3,905	49.8	0.3
300,000 to 500,000	29,186	28,682	1.5	-228.34	8.3	-7,961	-36.8	98.3	101	0.0	0.59	1.1	5,848	48.6	0.3
500,000 to 1,000,000	14,857	14,651	0.8	-259.81	9.4	-17,733	-42.4	98.6	32	0.0	0.45	0.8	14,065	61.2	0.2
1,000,000 and over	<u>6,861</u>	<u>6,552</u>	<u>0.3</u>	<u>-519.19</u>	<u>18.8</u>	<u>-79,242</u>	<u>-48.9</u>	<u>95.5</u>	<u>17</u>	<u>0.0</u>	<u>0.61</u>	<u>1.1</u>	<u>35,969</u>	<u>47.3</u>	<u>0.2</u>
Total	3,104,877	1,927,088	100.0%	-\$2,767.53	100.0%	-\$1,436	-32.9%	62.1%	339,579	100.0%	\$53.72	100.0%	\$158	41.5%	10.9%

As shown, an estimated 1,927,088 taxpayers would have tax decreases totaling -\$2,767.5 million and an estimated 339,579 taxpayers would have tax increases totaling \$53.7 million.