

# Federal Tax Reform and Change to Tax Burden

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Revenue & Taxation Interim Committee



# Change in State Tax Liability from Federal Tax Reform

MEDIAN \$ CHANGE IN STATE TAX LIABILITY BY INCOME DECILE AND NUMBER OF EXEMPTIONS									
Utah Apportioned FAGI	Number of Exemptions								
	0	1	2	3	4	5	6	7	8+
1: <\$0 - \$7,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2: \$7,483 - \$15,428	-\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3: \$15,428 - \$23,990	-\$330	-\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4: \$23,990 - \$32,895	-\$330	-\$143	-\$133	\$53	\$143	\$114	\$38	\$26	\$42
5: \$32,895 - \$43,607	-\$330	-\$143	-\$134	\$53	\$87	\$274	\$461	\$647	\$643
6: \$43,607 - \$57,340	-\$266	-\$143	-\$286	-\$99	\$87	\$274	\$461	\$647	\$987
7: \$57,340 - \$74,662	-\$60	-\$20	-\$286	-\$99	\$87	\$274	\$461	\$648	\$1,021
8: \$74,662 - \$97,901	\$0	\$0	-\$286	-\$99	\$87	\$372	\$655	\$862	\$1,184
9: \$97,901 - \$136,121	\$0	\$0	-\$164	\$0	\$209	\$574	\$963	\$1,307	\$1,494
10: >\$136,121	\$0	\$0	\$0	\$0	\$0	\$291	\$664	\$934	\$1,269

# Change in State Tax Liability from Federal Tax Reform

MEDIAN % CHANGE IN STATE TAX LIABILITY BY INCOME DECILE AND NUMBER OF EXEMPTIONS									
Utah Apportioned FAGI	Number of Exemptions								
	0	1	2	3	4	5	6	7	8+
1: <\$0 - \$7,483	0%	0%	0%	0%	0%	0%	0%	0%	0%
2: \$7,483 - \$15,428	-100%	0%	0%	0%	0%	0%	0%	0%	0%
3: \$15,428 - \$23,990	-58%	-29%	0%	0%	0%	0%	0%	0%	0%
4: \$23,990 - \$32,895	-29%	-14%	-20%	11%	68%	0%	0%	0%	0%
5: \$32,895 - \$43,607	-20%	-9%	-14%	4%	25%	78%	159%	262%	780%
6: \$43,607 - \$57,340	-11%	-6%	-15%	-5%	8%	29%	57%	102%	171%
7: \$57,340 - \$74,662	-2%	-1%	-10%	-4%	4%	16%	30%	47%	80%
8: \$74,662 - \$97,901	0%	0%	-7%	-2%	3%	12%	23%	33%	51%
9: \$97,901 - \$136,121	0%	0%	-3%	0%	4%	13%	21%	28%	38%
10: >\$136,121	0%	0%	0%	0%	0%	4%	8%	11%	16%

# Lower the Rate and Implement a Dependent Exemption

BEFORE  
LEGISLATIVE  
CHANGES

MEDIAN \$ CHANGE IN STATE TAX LIABILITY BY INCOME DECILE AND NUMBER OF EXEMPTIONS									
	Number of Exemptions								
Utah Apportioned FAGI	0	1	2	3	4	5	6	7	8+
1: <\$0 - \$7,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2: \$7,483 - \$15,428	-\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3: \$15,428 - \$23,990	-\$330	-\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4: \$23,990 - \$32,895	-\$330	-\$143	-\$133	\$53	\$143	\$114	\$38	\$26	\$42
5: \$32,895 - \$43,607	-\$330	-\$143	-\$134	\$53	\$87	\$274	\$461	\$647	\$643
6: \$43,607 - \$57,340	-\$266	-\$143	-\$286	-\$99	\$87	\$274	\$461	\$647	\$987
7: \$57,340 - \$74,662	-\$60	-\$20	-\$286	-\$99	\$87	\$274	\$461	\$648	\$1,021
8: \$74,662 - \$97,901	\$0	\$0	-\$286	-\$99	\$87	\$372	\$655	\$862	\$1,184
9: \$97,901 - \$136,121	\$0	\$0	-\$164	\$0	\$209	\$574	\$963	\$1,307	\$1,494
10: >\$136,121	\$0	\$0	\$0	\$0	\$0	\$291	\$664	\$934	\$1,269

POST RATE  
REDUCTION  
TO 4.95%  
AND A  
DEPENDENT  
EXEMPTION

MEDIAN \$ CHANGE IN STATE TAX LIABILITY BY INCOME DECILE AND NUMBER OF EXEMPTIONS									
	Number of Exemptions								
Utah Apportioned FAGI	0	1	2	3	4	5	6	7	8+
1: <\$0 - \$7,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2: \$7,483 - \$15,428	-\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3: \$15,428 - \$23,990	-\$339	-\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4: \$23,990 - \$32,895	-\$344	-\$157	-\$180	-\$28	\$42	\$0	\$0	\$0	\$0
5: \$32,895 - \$43,607	-\$348	-\$162	-\$187	-\$35	\$2	\$154	\$305	\$456	\$417
6: \$43,607 - \$57,340	-\$291	-\$167	-\$309	-\$156	-\$4	\$149	\$302	\$455	\$733
7: \$57,340 - \$74,662	-\$92	-\$53	-\$317	-\$163	-\$11	\$143	\$312	\$476	\$752
8: \$74,662 - \$97,901	-\$41	-\$40	-\$326	-\$172	-\$18	\$230	\$481	\$659	\$918
9: \$97,901 - \$136,121	-\$55	-\$54	-\$224	-\$91	\$86	\$417	\$788	\$1,072	\$1,231
10: >\$136,121	-\$107	-\$91	-\$89	-\$86	-\$81	\$184	\$552	\$824	\$1,142

# Lower the Rate and Implement a Dependent Exemption

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LEGISLATIVE  
CHANGES

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3: \$15,428 - \$23,990	-58%	-29%	0%	0%	0%	0%	0%	0%	0%
4: \$23,990 - \$32,895	-29%	-14%	-20%	11%	68%	0%	0%	0%	0%
5: \$32,895 - \$43,607	-20%	-9%	-14%	4%	25%	78%	159%	262%	780%
6: \$43,607 - \$57,340	-11%	-6%	-15%	-5%	8%	29%	57%	102%	171%
7: \$57,340 - \$74,662	-2%	-1%	-10%	-4%	4%	16%	30%	47%	80%
8: \$74,662 - \$97,901	0%	0%	-7%	-2%	3%	12%	23%	33%	51%
9: \$97,901 - \$136,121	0%	0%	-3%	0%	4%	13%	21%	28%	38%
10: >\$136,121	0%	0%	0%	0%	0%	4%	8%	11%	16%

POST RATE  
REDUCTION  
TO 4.95%  
AND A  
DEPENDENT  
EXEMPTION

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1: <\$0 - \$7,483	0%	0%	0%	0%	0%	0%	0%	0%	0%
2: \$7,483 - \$15,428	-100%	0%	0%	0%	0%	0%	0%	0%	0%
3: \$15,428 - \$23,990	-60%	-30%	0%	0%	0%	0%	0%	0%	0%
4: \$23,990 - \$32,895	-31%	-16%	-28%	-7%	7%	0%	0%	0%	0%
5: \$32,895 - \$43,607	-21%	-10%	-20%	-4%	1%	47%	108%	187%	154%
6: \$43,607 - \$57,340	-12%	-7%	-17%	-9%	0%	16%	38%	74%	129%
7: \$57,340 - \$74,662	-3%	-2%	-11%	-6%	-1%	8%	20%	33%	60%
8: \$74,662 - \$97,901	-1%	-1%	-8%	-4%	-1%	7%	17%	25%	40%
9: \$97,901 - \$136,121	-1%	-1%	-4%	-2%	2%	9%	17%	23%	31%
10: >\$136,121	-1%	-1%	-1%	-1%	-1%	2%	6%	10%	14%

# Restore the Entire Dependent Exemption Amount = \$153 million

Pre-Federal Tax Reform Exemption Amount and New Dependent Exemption

