

Tax Year 2018 Fiscal Impact by Income Group

KAGI	Number of Returns***	Tax Liability*		Fiscal Impact
		Baseline	Proposed law**	
Negative or 0	22,506	-\$257,016	-\$257,016	\$0
\$0.01 - \$25,000	425,936	\$16,749,338	\$16,167,379	(\$581,959)
\$25,000.01 - \$50,000	298,453	\$263,320,230	\$261,368,474	(\$1,951,756)
\$50,000.01 - \$75,000	149,238	\$300,860,580	\$298,861,028	(\$1,999,552)
\$75,000.01 - \$100,000	109,237	\$344,329,610	\$341,918,811	(\$2,410,799)
\$100,000.01 - \$250,000	162,067	\$923,518,289	\$917,989,784	(\$5,528,506)
\$250,000.01 - Over	25,168	\$558,693,790	\$557,541,755	(\$1,152,034)
Total: Resident Filers	1,192,605	\$2,407,214,821	\$2,393,590,215	(\$13,624,606)
Total: Non-Resident Filers	176,375	\$280,845,659	\$279,847,944	(\$997,715)
Grand Total	1,368,980	\$2,688,060,480	\$2,673,438,159	(\$14,622,321)

Tax Year 2019 Fiscal Impact by Income Group

KAGI	Number of Returns***	Tax Liability*		Fiscal Impact
		Baseline	Proposed law**	
Negative or 0	22,506	-\$259,586	-\$259,586	\$0
\$0.01 - \$25,000	425,936	\$16,801,771	\$15,697,915	(\$1,103,856)
\$25,000.01 - \$50,000	298,453	\$264,852,933	\$260,391,923	(\$4,461,011)
\$50,000.01 - \$75,000	149,238	\$302,560,846	\$297,826,739	(\$4,734,107)
\$75,000.01 - \$100,000	109,237	\$345,929,356	\$340,361,222	(\$5,568,134)
\$100,000.01 - \$250,000	162,067	\$926,285,722	\$911,936,768	(\$14,348,954)
\$250,000.01 - Over	25,168	\$559,850,578	\$557,346,869	(\$2,503,709)
Total: Resident Filers	1,192,605	\$2,416,021,621	\$2,383,301,850	(\$32,719,771)
Total: Non-Resident Filers	176,375	\$282,119,903	\$279,353,279	(\$2,766,623)
Grand Total	1,368,980	\$2,698,141,523	\$2,662,655,129	(\$35,486,394)

Tax Year 2020 Fiscal Impact by Income Group

KAGI	Number of Returns***	Tax Liability*		Fiscal Impact
		Baseline	Proposed law**	
Negative or 0	22,506	-\$262,182	-\$262,182	\$0
\$0.01 - \$25,000	425,936	\$16,812,098	\$15,337,377	(\$1,474,721)
\$25,000.01 - \$50,000	298,453	\$266,145,095	\$259,139,491	(\$7,005,604)
\$50,000.01 - \$75,000	149,238	\$303,984,277	\$296,141,046	(\$7,843,230)
\$75,000.01 - \$100,000	109,237	\$347,054,054	\$337,444,135	(\$9,609,919)
\$100,000.01 - \$250,000	162,067	\$927,652,883	\$902,261,541	(\$25,391,342)
\$250,000.01 - Over	25,168	\$560,776,017	\$556,859,750	(\$3,916,267)
Total: Resident Filers	1,192,605	\$2,422,162,242	\$2,366,921,159	(\$55,241,083)
Total: Non-Resident Filers	176,375	\$283,206,176	\$278,157,773	(\$5,048,403)
Grand Total	1,368,980	\$2,705,368,418	\$2,645,078,932	(\$60,289,486)

Tax Year 2018 Fiscal Impact by Filing Status

Filing Status	Number of Returns***	Tax Liability*		Fiscal Impact
		Baseline	Proposed law**	
Married Joint	488,338	\$1,731,586,318	\$1,720,783,357	(\$10,802,961)
Married Separate	19,672	\$29,366,467	\$29,262,929	(\$103,538)
Single	543,646	\$558,238,149	\$555,904,605	(\$2,333,544)
Head of Household	140,949	\$88,023,887	\$87,639,324	(\$384,563)
Total: Non-Resident Filers	1,192,605	\$2,407,214,821	\$2,393,590,215	(\$13,624,606)
Total: Non-Resident Filers	176,375	\$280,845,659	\$279,847,944	(\$997,715)
Grand Total	1,368,980	\$2,688,060,480	\$2,673,438,159	(\$14,622,321)

Tax Year 2019 Fiscal Impact by Filing Status

Filing Status	Number of Returns***	Tax Liability*		Fiscal Impact
		Baseline	Proposed law**	
Married Joint	488,338	\$1,738,998,571	\$1,713,300,382	(\$25,698,189)
Married Separate	19,672	\$29,411,759	\$29,126,055	(\$285,703)
Single	543,646	\$559,406,051	\$554,002,312	(\$5,403,739)
Head of Household	140,949	\$88,205,240	\$86,873,099	(\$1,332,140)
Total: Non-Resident Filers	1,192,605	\$2,416,021,621	\$2,383,301,849	(\$32,719,771)
Total: Non-Resident Filers	176,375	\$282,119,903	\$279,353,279	(\$2,766,623)
Grand Total	1,368,980	\$2,698,141,523	\$2,662,655,128	(\$35,486,394)

Tax Year 2020 Fiscal Impact by Filing Status

Filing Status	Number of Returns***	Tax Liability*		Fiscal Impact
		Baseline	Proposed law**	
Married Joint	488,338	\$1,744,327,442	\$1,700,560,028	(\$43,767,414)
Married Separate	19,672	\$29,426,786	\$28,942,118	(\$484,668)
Single	543,646	\$560,086,666	\$551,625,944	(\$8,460,722)
Head of Household	140,949	\$88,321,347	\$85,793,068	(\$2,528,278)
Total	1,192,605	\$2,422,162,241	\$2,366,921,159	(\$55,241,083)
Total: Non-Resident Filers	176,375	\$283,206,176	\$278,157,773	(\$5,048,403)
Grand Total	1,368,980	\$2,705,368,417	\$2,645,078,932	(\$60,289,486)

Baseline Law Tax Year 18

1. Federal Standard deduction is doubled.
2. \$10,000 limitation of Federal SALT deduction.
3. In 2018, 50% of the federal medical expense deduction can be deducted from Kansas income.

Note:

* Tax liability is defined as (Tax- Nonrefundable Tax Credits - Refundable Tax Credits).

** Proposed law allows Kansas taxpayers the choice to itemize Kansas deductions.

*** The simulation was run on the sample of 1,369,980 Tax returns including resident and non-resident taxpayers.

Data Source:

1. Kansas Department of Revenue, Tax Year 2017 K40 Individual Income Tax Returns
2. Internal Revenue Services, Tax Year 2017 1040 Individual Income Tax Returns

Baseline Law Tax Year 19

1. Federal Standard Deduction Increases (Inflation Adjustment)
2. The floor of qualified medical expenses increases from 7.5% to 10.0% at the Federal level.
3. KS allowance for itemized deductions is 75%.

Baseline Law Tax Year 20

1. KS allowance for itemized deduction is 100%.