

Tax Liability Effects of Selected Tax Bills

Single Filer, No Children

Income	2012(a)	Federal EITC	Kansas EITC 18% (d)	Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)
\$ 5,000.00	\$ -	\$ 384.00	\$ 69.12	\$ -	\$ 69.12	\$ (69.12)
\$ 10,000.00	\$ 166.25	\$ 303.00	\$ 54.54	\$ 54.54	\$ -	\$ 111.71
\$ 15,000.00	\$ 341.25	\$ -	\$ -	\$ -	\$ -	\$ 341.25
\$ 20,000.00	\$ 516.25	\$ -	\$ -	\$ -	\$ -	\$ 516.25
\$ 25,000.00	\$ 821.88	\$ -	\$ -	\$ -	\$ -	\$ 821.88
\$ 30,000.00	\$ 1,134.38	\$ -	\$ -	\$ -	\$ -	\$ 1,134.38
\$ 50,000.00	\$ 2,413.88	\$ -	\$ -	\$ -	\$ -	\$ 2,413.88
\$ 70,000.00	\$ 3,073.88	\$ -	\$ -	\$ -	\$ -	\$ 3,073.88
\$ 100,000.00	\$ 5,638.88	\$ -	\$ -	\$ -	\$ -	\$ 5,638.88
\$ 200,000.00	\$ 12,088.88	\$ -	\$ -	\$ -	\$ -	\$ 12,088.88

(a)* - In 2012, Standard Deduction for a Single Filer was \$3,000

(b) - In HB 2178, Standard Deduction for a Single Filer was \$3,000

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Single Filer as \$6,300

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills

Head of Household, Two Children

Income	2012(a)	Federal EITC	Kansas EITC 18% (d)	Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)
\$ 5,000.00	\$ -	\$ 2,010.00	\$ 361.80	\$ -	\$ 361.80	\$ (361.80)
\$ 10,000.00	\$ -	\$ 4,010.00	\$ 721.80	\$ -	\$ 721.80	\$ (721.80)
\$ 15,000.00	\$ 52.50	\$ 5,236.00	\$ 942.48	\$ 52.50	\$ 889.98	\$ (889.98)
\$ 20,000.00	\$ 227.50	\$ 4,618.00	\$ 831.24	\$ 227.50	\$ 603.74	\$ (603.74)
\$ 25,000.00	\$ 402.50	\$ 3,565.00	\$ 641.70	\$ 402.50	\$ 239.20	\$ (239.20)
\$ 30,000.00	\$ 618.75	\$ 2,512.00	\$ 452.16	\$ 452.16	\$ -	\$ 166.59
\$ 50,000.00	\$ 1,881.75	\$ -	\$ -	\$ -	\$ -	\$ 1,881.75
\$ 70,000.00	\$ 3,171.75	\$ -	\$ -	\$ -	\$ -	\$ 3,171.75
\$ 100,000.00	\$ 5,106.75	\$ -	\$ -	\$ -	\$ -	\$ 5,106.75
\$ 200,000.00	\$ 11,556.75	\$ -	\$ -	\$ -	\$ -	\$ 11,556.75

(a) - In 2012, Standard Deduction for a Head of Household was \$4,500

(b) - In HB 2178, Standard Deduction for a Head of Household was \$5,500

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Head of Household as \$9,300

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills

Married Filing Joint, No Children

Income	2012(a)	Federal EITC	Kansas EITC 18% (d)	Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)
\$ 5,000.00	\$ -	\$ 384.00	\$ 69.12	\$ -	\$ 69.12	\$ (69.12)
\$ 10,000.00	\$ -	\$ 475.00	\$ 85.50	\$ -	\$ 85.50	\$ (85.50)
\$ 15,000.00	\$ 157.50	\$ 319.00	\$ 57.42	\$ 57.42	\$ -	\$ 100.08
\$ 20,000.00	\$ 332.50	\$ -	\$ -	\$ -	\$ -	\$ 332.50
\$ 25,000.00	\$ 507.50	\$ -	\$ -	\$ -	\$ -	\$ 507.50
\$ 30,000.00	\$ 682.50	\$ -	\$ -	\$ -	\$ -	\$ 682.50
\$ 50,000.00	\$ 1,643.75	\$ -	\$ -	\$ -	\$ -	\$ 1,643.75
\$ 70,000.00	\$ 2,893.75	\$ -	\$ -	\$ -	\$ -	\$ 2,893.75
\$ 100,000.00	\$ 4,827.75	\$ -	\$ -	\$ -	\$ -	\$ 4,827.75
\$ 200,000.00	\$ 11,277.75	\$ -	\$ -	\$ -	\$ -	\$ 11,277.75

(a) - In 2012, Standard Deduction for a Married Filing Joint was \$6,000

(b) - In HB 2178, Standard Deduction for a Married Filing Joint was \$7,500

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Married Filing Joint as \$12,600

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills

Married Filing Joint, Two Children

Income	2012(a)	Federal EITC	Kansas EITC 18% (d)	Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)
\$ 5,000.00	\$ -	\$ 2,010.00	\$ 361.80	\$ -	\$ 361.80	\$ (361.80)
\$ 10,000.00	\$ -	\$ 4,010.00	\$ 721.80	\$ -	\$ 721.80	\$ (721.80)
\$ 15,000.00	\$ -	\$ 5,236.00	\$ 942.48	\$ -	\$ 942.48	\$ (942.48)
\$ 20,000.00	\$ 175.00	\$ 5,236.00	\$ 942.48	\$ 175.00	\$ 767.48	\$ (767.48)
\$ 25,000.00	\$ 350.00	\$ 4,662.00	\$ 839.16	\$ 350.00	\$ 489.16	\$ (489.16)
\$ 30,000.00	\$ 525.00	\$ 3,609.00	\$ 649.62	\$ 525.00	\$ 124.62	\$ (124.62)
\$ 50,000.00	\$ 1,362.50	\$ -	\$ -	\$ -	\$ -	\$ 1,362.50
\$ 70,000.00	\$ 2,612.50	\$ -	\$ -	\$ -	\$ -	\$ 2,612.50
\$ 100,000.00	\$ 4,537.50	\$ -	\$ -	\$ -	\$ -	\$ 4,537.50
\$ 200,000.00	\$ 10,987.50	\$ -	\$ -	\$ -	\$ -	\$ 10,987.50

(a) - In 2012, Standard Deduction for a Married Filing Joint was \$6,000

(b) - In HB 2178, Standard Deduction for a Married Filing Joint was \$7,500

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Married Filing Joint as \$12,600

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills

Single Filer, No Children

<i>Income</i>	2016	<i>Federal EITC</i>	<i>Kansas EITC 17% (d)</i>	<i>Nonrefundable EITC Credit</i>
\$ 5,000.00	\$ -	\$ 384.00	\$ 65.28	\$ -
\$ 10,000.00	\$ -	\$ 371.00	\$ 63.07	\$ -
\$ 15,000.00	\$ 263.25	\$ -	\$ -	\$ -
\$ 20,000.00	\$ 398.25	\$ -	\$ -	\$ -
\$ 25,000.00	\$ 623.50	\$ -	\$ -	\$ -
\$ 30,000.00	\$ 853.50	\$ -	\$ -	\$ -
\$ 50,000.00	\$ 1,773.50	\$ -	\$ -	\$ -
\$ 70,000.00	\$ 2,693.50	\$ -	\$ -	\$ -
\$ 100,000.00	\$ 4,073.50	\$ -	\$ -	\$ -
\$ 200,000.00	\$ 8,673.50	\$ -	\$ -	\$ -

(a)* - In 2012, Standard Deduction for a Single Filer was \$3,000

(b) - In HB 2178, Standard Deduction for a Single Filer was \$3,000

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Single Filer as \$6,300

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills

Head of Household, Two Children

<i>Income</i>	2016	<i>Federal EITC</i>	<i>Kansas EITC 17% (d)</i>	<i>Nonrefundable EITC Credit</i>
\$ 5,000.00	\$ -	\$ 2,010.00	\$ 341.70	\$ -
\$ 10,000.00	\$ -	\$ 4,010.00	\$ 681.70	\$ -
\$ 15,000.00	\$ -	\$ 5,572.00	\$ 947.24	\$ -
\$ 20,000.00	\$ 148.50	\$ 5,186.00	\$ 881.62	\$ 148.50
\$ 25,000.00	\$ 283.50	\$ 4,133.00	\$ 702.61	\$ 283.50
\$ 30,000.00	\$ 428.00	\$ 3,080.00	\$ 523.60	\$ 428.00
\$ 50,000.00	\$ 1,348.00	\$ -	\$ -	\$ -
\$ 70,000.00	\$ 2,268.00	\$ -	\$ -	\$ -
\$ 100,000.00	\$ 3,648.00	\$ -	\$ -	\$ -
\$ 200,000.00	\$ 8,248.00	\$ -	\$ -	\$ -

(a) - In 2012, Standard Deduction for a Head of Household was \$4,500

(b) - In HB 2178, Standard Deduction for a Head of Household was \$5,500

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Head of Household as \$9,300

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills

Married Filing Joint, No Children

Income	2016	Federal EITC	Kansas EITC 17% (d)	Nonrefundable EITC Credit
\$ 5,000.00	\$ -	\$ 384.00	\$ 65.28	\$ -
\$ 10,000.00	\$ -	\$ 506.00	\$ 86.02	\$ -
\$ 15,000.00	\$ -	\$ 413.00	\$ 70.21	\$ -
\$ 20,000.00	\$ -	\$ 31.00	\$ 5.27	\$ -
\$ 25,000.00	\$ 351.00	\$ -	\$ -	\$ -
\$ 30,000.00	\$ 486.00	\$ -	\$ -	\$ -
\$ 50,000.00	\$ 1,178.00	\$ -	\$ -	\$ -
\$ 70,000.00	\$ 2,098.00	\$ -	\$ -	\$ -
\$ 100,000.00	\$ 3,478.00	\$ -	\$ -	\$ -
\$ 200,000.00	\$ 8,078.00	\$ -	\$ -	\$ -

(a) - In 2012, Standard Deduction for a Married Filing Joint was \$6,000

(b) - In HB 2178, Standard Deduction for a Married Filing Joint was \$7,500

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Married Filing Joint as \$12,600

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills

Married Filing Joint, Two Children

Income	2016	Federal EITC	Kansas EITC 17% (d)	Nonrefundable EITC Credit
\$ 5,000.00	\$ -	\$ 2,010.00	\$ 341.70	\$ -
\$ 10,000.00	\$ -	\$ 4,010.00	\$ 681.70	\$ -
\$ 15,000.00	\$ -	\$ 5,572.00	\$ 947.24	\$ -
\$ 20,000.00	\$ -	\$ 5,572.00	\$ 947.24	\$ -
\$ 25,000.00	\$ -	\$ 5,301.00	\$ 901.17	\$ -
\$ 30,000.00	\$ 364.50	\$ 4,248.00	\$ 722.16	\$ 364.50
\$ 50,000.00	\$ 971.00	\$ 36.00	\$ 6.12	\$ 6.12
\$ 70,000.00	\$ 1,891.00	\$ -	\$ -	\$ -
\$ 100,000.00	\$ 3,271.00	\$ -	\$ -	\$ -
\$ 200,000.00	\$ 7,871.00	\$ -	\$ -	\$ -

(a) - In 2012, Standard Deduction for a Married Filing Joint was \$6,000

(b) - In HB 2178, Standard Deduction for a Married Filing Joint was \$7,500

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Married Filing Joint as \$12,600

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills Single Filer, No Children

<i>Refundable EITC Credit</i>	<i>Balance Due (Refund)</i>	<i>Income</i>	HB 2178(b)	<i>Federal EITC</i>	<i>Kansas EITC 17% (d)</i>
\$ 65.28	\$ (65.28)	\$ 5,000.00	\$ -	\$ 384.00	\$ 65.28
\$ 63.07	\$ (63.07)	\$ 10,000.00	\$ -	\$ 371.00	\$ 63.07
\$ -	\$ 263.25	\$ 15,000.00	\$ 263.25	\$ -	\$ -
\$ -	\$ 398.25	\$ 20,000.00	\$ 398.25	\$ -	\$ -
\$ -	\$ 623.50	\$ 25,000.00	\$ 654.38	\$ -	\$ -
\$ -	\$ 853.50	\$ 30,000.00	\$ 916.88	\$ -	\$ -
\$ -	\$ 1,773.50	\$ 50,000.00	\$ 1,966.88	\$ -	\$ -
\$ -	\$ 2,693.50	\$ 70,000.00	\$ 3,046.38	\$ -	\$ -
\$ -	\$ 4,073.50	\$ 100,000.00	\$ 4,681.38	\$ -	\$ -
\$ -	\$ 8,673.50	\$ 200,000.00	\$ 10,131.38	\$ -	\$ -

(a)* - In 2012, Standard Deduction for a Single Filer was \$3,000

(b) - In HB 2178, Standard Deduction for a Single Filer was \$3,000

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Sing

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Crec

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills Head of Household, Two Children

<i>Refundable EITC Credit</i>	<i>Balance Due (Refund)</i>	<i>Income</i>	HB 2178(b)	<i>Federal EITC</i>	<i>Kansas EITC 17% (d)</i>
\$ 341.70	\$ (341.70)	\$ 5,000.00	\$ -	\$ 2,010.00	\$ 341.70
\$ 681.70	\$ (681.70)	\$ 10,000.00	\$ -	\$ 4,010.00	\$ 681.70
\$ 947.24	\$ (947.24)	\$ 15,000.00	\$ -	\$ 5,572.00	\$ 947.24
\$ 733.12	\$ (733.12)	\$ 20,000.00	\$ 148.50	\$ 5,186.00	\$ 881.62
\$ 419.11	\$ (419.11)	\$ 25,000.00	\$ 283.50	\$ 4,133.00	\$ 702.61
\$ 95.60	\$ (95.60)	\$ 30,000.00	\$ 431.25	\$ 3,080.00	\$ 523.60
\$ -	\$ 1,348.00	\$ 50,000.00	\$ 1,481.25	\$ -	\$ -
\$ -	\$ 2,268.00	\$ 70,000.00	\$ 2,542.25	\$ -	\$ -
\$ -	\$ 3,648.00	\$ 100,000.00	\$ 4,177.25	\$ -	\$ -
\$ -	\$ 8,248.00	\$ 200,000.00	\$ 9,627.25	\$ -	\$ -

(a) - In 2012, Standard Deduction for a Head of Household was \$4,500

(b) - In HB 2178, Standard Deduction for a Head of Household was \$5,500

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Hea

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Crec

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills Married Filing Joint, No Children

Refundable EITC Credit	Balance Due (Refund)	Income	HB 2178(b)	Federal EITC	Kansas EITC 17% (d)
\$ 65.28	\$ (65.28)	\$ 5,000.00	\$ -	\$ 384.00	\$ 65.28
\$ 86.02	\$ (86.02)	\$ 10,000.00	\$ -	\$ 506.00	\$ 86.02
\$ 70.21	\$ (70.21)	\$ 15,000.00	\$ -	\$ 413.00	\$ 70.21
\$ 5.27	\$ (5.27)	\$ 20,000.00	\$ -	\$ 31.00	\$ 5.27
\$ -	\$ 351.00	\$ 25,000.00	\$ 351.00	\$ -	\$ -
\$ -	\$ 486.00	\$ 30,000.00	\$ 486.00	\$ -	\$ -
\$ -	\$ 1,178.00	\$ 50,000.00	\$ 1,230.00	\$ -	\$ -
\$ -	\$ 2,098.00	\$ 70,000.00	\$ 2,280.00	\$ -	\$ -
\$ -	\$ 3,478.00	\$ 100,000.00	\$ 3,855.00	\$ -	\$ -
\$ -	\$ 8,078.00	\$ 200,000.00	\$ 9,281.00	\$ -	\$ -

(a) - In 2012, Standard Deduction for a Married Filing Joint was \$6,000

(b) - In HB 2178, Standard Deduction for a Married Filing Joint was \$7,500

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Mar

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Cred

Source: Kansas Department of Revenue, Author's Calculations

Tax Liability Effects of Selected Tax Bills Married Filing Joint, Two Children

Refundable EITC Credit	Balance Due (Refund)	Income	HB 2178(b)	Federal EITC	Kansas EITC 17% (d)
\$ 341.70	\$ (341.70)	\$ 5,000.00	\$ -	\$ 2,010.00	\$ 341.70
\$ 681.70	\$ (681.70)	\$ 10,000.00	\$ -	\$ 4,010.00	\$ 681.70
\$ 947.24	\$ (947.24)	\$ 15,000.00	\$ -	\$ 5,572.00	\$ 947.24
\$ 947.24	\$ (947.24)	\$ 20,000.00	\$ -	\$ 5,572.00	\$ 947.24
\$ 901.17	\$ (901.17)	\$ 25,000.00	\$ -	\$ 5,301.00	\$ 901.17
\$ 357.66	\$ (357.66)	\$ 30,000.00	\$ 364.50	\$ 4,248.00	\$ 722.16
\$ -	\$ 964.88	\$ 50,000.00	\$ 993.75	\$ 36.00	\$ 6.12
\$ -	\$ 1,891.00	\$ 70,000.00	\$ 2,043.75	\$ -	\$ -
\$ -	\$ 3,271.00	\$ 100,000.00	\$ 3,618.75	\$ -	\$ -
\$ -	\$ 7,871.00	\$ 200,000.00	\$ 9,035.75	\$ -	\$ -

(a) - In 2012, Standard Deduction for a Married Filing Joint was \$6,000

(b) - In HB 2178, Standard Deduction for a Married Filing Joint was \$7,500

*(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction for a Mar
(d) - State EITC Credits are 17% of Federal Amounts (In 2012, state EITC Cred
Source: Kansas Department of Revenue, Author's Calculations*

Tax Liability Effects of Selected T Single Filer, No Children

Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)	Income	SB 214(c)	Federal EITC
\$ -	\$ 65.28	\$ (65.28)	\$ 5,000.00	\$ -	\$ 384.00
\$ -	\$ 63.07	\$ (63.07)	\$ 10,000.00	\$ 66.70	\$ 371.00
\$ -	\$ -	\$ 263.25	\$ 15,000.00	\$ 296.70	\$ -
\$ -	\$ -	\$ 398.25	\$ 20,000.00	\$ 526.70	\$ -
\$ -	\$ -	\$ 654.38	\$ 25,000.00	\$ 756.70	\$ -
\$ -	\$ -	\$ 916.88	\$ 30,000.00	\$ 986.70	\$ -
\$ -	\$ -	\$ 1,966.88	\$ 50,000.00	\$ 1,906.70	\$ -
\$ -	\$ -	\$ 3,046.38	\$ 70,000.00	\$ 2,826.70	\$ -
\$ -	\$ -	\$ 4,681.38	\$ 100,000.00	\$ 4,206.70	\$ -
\$ -	\$ -	\$ 10,131.38	\$ 200,000.00	\$ 8,806.70	\$ -

(a)* - In 2012, Standard Deduction for a Single Filer was \$3,000
 (b) - In HB 2178, Standard Deduction for a Single Filer was \$3,300
 (c) - SB 214 option is a 4.6% flat rate with the Standard Deduction
 (d) - State EITC Credits are 17% of Federal Amounts (In 2012, State EITC Credits were 18% of federal amount)
 Source: Kansas Department of Revenue, Author's Calculator

Single Filer as \$6,300
 Credits were 18% of federal amount)

Tax Liability Effects of Selected T Head of Household, Two Children

Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)	Income	SB 214(c)	Federal EITC
\$ -	\$ 341.70	\$ (341.70)	\$ 5,000.00	\$ -	\$ 2,010.00
\$ -	\$ 681.70	\$ (681.70)	\$ 10,000.00	\$ -	\$ 4,010.00
\$ -	\$ 947.24	\$ (947.24)	\$ 15,000.00	\$ -	\$ 5,572.00
\$ 148.50	\$ 733.12	\$ (733.12)	\$ 20,000.00	\$ 78.20	\$ 5,186.00
\$ 283.50	\$ 419.11	\$ (419.11)	\$ 25,000.00	\$ 308.20	\$ 4,133.00
\$ 431.25	\$ 92.35	\$ (92.35)	\$ 30,000.00	\$ 538.20	\$ 3,080.00
\$ -	\$ -	\$ 1,481.25	\$ 50,000.00	\$ 1,458.20	\$ -
\$ -	\$ -	\$ 2,542.25	\$ 70,000.00	\$ 2,378.20	\$ -
\$ -	\$ -	\$ 4,177.25	\$ 100,000.00	\$ 3,758.20	\$ -
\$ -	\$ -	\$ 9,627.25	\$ 200,000.00	\$ 8,358.20	\$ -

(a) - In 2012, Standard Deduction for a Head of Household was \$5,000
 (b) - In HB 2178, Standard Deduction for a Head of Household was \$5,300
 (c) - SB 214 option is a 4.6% flat rate with the Standard Deduction
 (d) - State EITC Credits are 17% of Federal Amounts (In 2012, State EITC Credits were 18% of federal amount)

Head of Household as \$9,300
 Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculation

Tax Liability Effects of Selected Tax Credits Married Filing Joint, No Children

Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)	Income	SB 214(c)	Federal EITC
\$ -	\$ 65.28	\$ (65.28)	\$ 5,000.00	\$ -	\$ 384.00
\$ -	\$ 86.02	\$ (86.02)	\$ 10,000.00	\$ -	\$ 506.00
\$ -	\$ 70.21	\$ (70.21)	\$ 15,000.00	\$ -	\$ 413.00
\$ -	\$ 5.27	\$ (5.27)	\$ 20,000.00	\$ 133.40	\$ 31.00
\$ -	\$ -	\$ 351.00	\$ 25,000.00	\$ 356.40	\$ -
\$ -	\$ -	\$ 486.00	\$ 30,000.00	\$ 593.40	\$ -
\$ -	\$ -	\$ 1,230.00	\$ 50,000.00	\$ 1,513.40	\$ -
\$ -	\$ -	\$ 2,280.00	\$ 70,000.00	\$ 2,433.40	\$ -
\$ -	\$ -	\$ 3,855.00	\$ 100,000.00	\$ 3,813.40	\$ -
\$ -	\$ -	\$ 9,281.00	\$ 200,000.00	\$ 8,413.40	\$ -

(a) - In 2012, Standard Deduction for a Married Filing Joint is \$12,600

(b) - In HB 2178, Standard Deduction for a Married Filing Joint is \$12,600

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction

(d) - State EITC Credits are 17% of Federal Amounts (In 2012, State EITC Credits were 18% of federal amount)

Source: Kansas Department of Revenue, Author's Calculation

Tax Liability Effects of Selected Tax Credits Married Filing Joint, Two Children

Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)	Income	SB 214(c)	Federal EITC
\$ -	\$ 341.70	\$ (341.70)	\$ 5,000.00	\$ -	\$ 2,010.00
\$ -	\$ 681.70	\$ (681.70)	\$ 10,000.00	\$ -	\$ 4,010.00
\$ -	\$ 947.24	\$ (947.24)	\$ 15,000.00	\$ -	\$ 5,572.00
\$ -	\$ 947.24	\$ (947.24)	\$ 20,000.00	\$ -	\$ 5,572.00
\$ -	\$ 901.17	\$ (901.17)	\$ 25,000.00	\$ 156.40	\$ 5,301.00
\$ 364.50	\$ 357.66	\$ (357.66)	\$ 30,000.00	\$ 386.40	\$ 4,248.00
\$ 6.12	\$ -	\$ 987.63	\$ 50,000.00	\$ 1,306.40	\$ 36.00
\$ -	\$ -	\$ 2,043.75	\$ 70,000.00	\$ 2,226.40	\$ -
\$ -	\$ -	\$ 3,618.75	\$ 100,000.00	\$ 3,606.40	\$ -
\$ -	\$ -	\$ 9,035.75	\$ 200,000.00	\$ 8,206.40	\$ -

(a) - In 2012, Standard Deduction for a Married Filing Joint is \$12,600

(b) - In HB 2178, Standard Deduction for a Married Filing Joint is \$12,600

(c) - SB 214 option is a 4.6% flat rate with the Standard Deduction
(d) - State EITC Credits are 17% of Federal Amounts (In 2012)
Source: Kansas Department of Revenue, Author's Calculation

Tax Bills

Tax Liability Effects Single Filer, No Children

Kansas EITC 17% (d)	Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)	Income	Dollar Change from 2012
\$ 65.28	\$ -	\$ 65.28	\$ (65.28)	\$ 5,000.00	\$ 3.84
\$ 63.07	\$ 63.07	\$ -	\$ 3.63	\$ 10,000.00	\$ (108.08)
\$ -	\$ -	\$ -	\$ 296.70	\$ 15,000.00	\$ (44.55)
\$ -	\$ -	\$ -	\$ 526.70	\$ 20,000.00	\$ 10.45
\$ -	\$ -	\$ -	\$ 756.70	\$ 25,000.00	\$ (65.18)
\$ -	\$ -	\$ -	\$ 986.70	\$ 30,000.00	\$ (147.68)
\$ -	\$ -	\$ -	\$ 1,906.70	\$ 50,000.00	\$ (507.18)
\$ -	\$ -	\$ -	\$ 2,826.70	\$ 70,000.00	\$ (247.18)
\$ -	\$ -	\$ -	\$ 4,206.70	\$ 100,000.00	\$ (1,432.18)
\$ -	\$ -	\$ -	\$ 8,806.70	\$ 200,000.00	\$ (3,282.18)

000

\$3,000

Reduction for a Single Filer as \$6,300

2012, state EITC Credits were 18% of federal amount)

15

(a)* - In 2012, Standard Deduction for

(b) - In HB 2178, Standard Deduction

(c) - SB 214 option is a 4.6% flat rate

(d) - State EITC Credits are 17% of Federal

Source: Kansas Department of Revenue

Tax Bills

Tax Liability Effects Head of Household, Two Children

Kansas EITC 17% (d)	Nonrefundable EITC Credit	Refundable EITC Credit	Balance Due (Refund)	Income	Dollar Change from 2012
\$ 341.70	\$ -	\$ 341.70	\$ (341.70)	\$ 5,000.00	\$ 20.10
\$ 681.70	\$ -	\$ 681.70	\$ (681.70)	\$ 10,000.00	\$ 40.10
\$ 947.24	\$ -	\$ 947.24	\$ (947.24)	\$ 15,000.00	\$ (57.26)
\$ 881.62	\$ 78.20	\$ 803.42	\$ (803.42)	\$ 20,000.00	\$ (199.68)
\$ 702.61	\$ 308.20	\$ 394.41	\$ (394.41)	\$ 25,000.00	\$ (155.21)
\$ 523.60	\$ 523.60	\$ -	\$ 14.60	\$ 30,000.00	\$ (151.99)
\$ -	\$ -	\$ -	\$ 1,458.20	\$ 50,000.00	\$ (423.55)
\$ -	\$ -	\$ -	\$ 2,378.20	\$ 70,000.00	\$ (793.55)
\$ -	\$ -	\$ -	\$ 3,758.20	\$ 100,000.00	\$ (1,348.55)
\$ -	\$ -	\$ -	\$ 8,358.20	\$ 200,000.00	\$ (3,198.55)

was \$4,500

2012 was \$5,500

Reduction for a Head of Household as \$9,300

2012, state EITC Credits were 18% of federal amount)

(a) - In 2012, Standard Deduction for

(b) - In HB 2178, Standard Deduction

(c) - SB 214 option is a 4.6% flat rate

(d) - State EITC Credits are 17% of Federal

Tax Bills

Tax Liability Effects Married Filing Joint, N

<i>Kansas EITC 17% (d)</i>	<i>Nonrefundable EITC Credit</i>	<i>Refundable EITC Credit</i>	<i>Balance Due (Refund)</i>	<i>Income</i>	<i>Dollar Change from 2012</i>
\$ 65.28	\$ -	\$ 65.28	\$ (65.28)	\$ 5,000.00	\$ 3.84
\$ 86.02	\$ -	\$ 86.02	\$ (86.02)	\$ 10,000.00	\$ (0.52)
\$ 70.21	\$ -	\$ 70.21	\$ (70.21)	\$ 15,000.00	\$ (170.29)
\$ 5.27	\$ 5.27	\$ -	\$ 128.13	\$ 20,000.00	\$ (204.37)
\$ -	\$ -	\$ -	\$ 356.40	\$ 25,000.00	\$ (151.10)
\$ -	\$ -	\$ -	\$ 593.40	\$ 30,000.00	\$ (89.10)
\$ -	\$ -	\$ -	\$ 1,513.40	\$ 50,000.00	\$ (130.35)
\$ -	\$ -	\$ -	\$ 2,433.40	\$ 70,000.00	\$ (460.35)
\$ -	\$ -	\$ -	\$ 3,813.40	\$ 100,000.00	\$ (1,014.35)
\$ -	\$ -	\$ -	\$ 8,413.40	\$ 200,000.00	\$ (2,864.35)

was \$6,000

limit was \$7,500

Standard Deduction for a Married Filing Joint as \$12,600

(a) - In 2012, Standard Deduction was \$12,600, state EITC Credits were 18% of federal amount)

(a) - In 2012, Standard Deduction for

(b) - In HB 2178, Standard Deduction

(c) - SB 214 option is a 4.6% flat rate

(d) - State EITC Credits are 17% of Federal

Tax Bills

Tax Liability Effects Married Filing Joint, T

<i>Kansas EITC 17% (d)</i>	<i>Nonrefundable EITC Credit</i>	<i>Refundable EITC Credit</i>	<i>Balance Due (Refund)</i>	<i>Income</i>	<i>Dollar Change from 2012</i>
\$ 341.70	\$ -	\$ 341.70	\$ (341.70)	\$ 5,000.00	\$ 20.10
\$ 681.70	\$ -	\$ 681.70	\$ (681.70)	\$ 10,000.00	\$ 40.10
\$ 947.24	\$ -	\$ 947.24	\$ (947.24)	\$ 15,000.00	\$ (4.76)
\$ 947.24	\$ -	\$ 947.24	\$ (947.24)	\$ 20,000.00	\$ (179.76)
\$ 901.17	\$ 156.40	\$ 744.77	\$ (744.77)	\$ 25,000.00	\$ (255.61)
\$ 722.16	\$ 386.40	\$ 335.76	\$ (335.76)	\$ 30,000.00	\$ (211.14)
\$ 6.12	\$ 6.12	\$ -	\$ 1,300.28	\$ 50,000.00	\$ (62.22)
\$ -	\$ -	\$ -	\$ 2,226.40	\$ 70,000.00	\$ (386.10)
\$ -	\$ -	\$ -	\$ 3,606.40	\$ 100,000.00	\$ (931.10)
\$ -	\$ -	\$ -	\$ 8,206.40	\$ 200,000.00	\$ (2,781.10)

was \$6,000

limit was \$7,500

(a) - In 2012, Standard Deduction for

(b) - In HB 2178, Standard Deduction

(c) - SB 214 option is a 4.6% flat rate

(d) - State EITC Credits are 17% of Fe

Source: Kansas Department of Reven

of Selected Tax Bills

on

<i>Dollar Change from 2016</i>	<i>Dollar Change from HB 2178</i>
\$ -	\$ -
\$ 66.70	\$ 66.70
\$ 33.45	\$ 33.45
\$ 128.45	\$ 128.45
\$ 133.20	\$ 102.32
\$ 133.20	\$ 69.82
\$ 133.20	\$ (60.18)
\$ 133.20	\$ (219.68)
\$ 133.20	\$ (474.68)
\$ 133.20	\$ (1,324.68)

for a Single Filer was \$3,000

on for a Single Filer was \$3,000

with the Standard Deduction for a Single Filer as \$6,300

Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Source, Author's Calculations

of Selected Tax Bills

no Children

<i>Dollar Change from 2016</i>	<i>Dollar Change from HB 2178</i>
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ (70.30)	\$ (70.30)
\$ 24.70	\$ 24.70
\$ 110.20	\$ 106.95
\$ 110.20	\$ (23.05)
\$ 110.20	\$ (164.05)
\$ 110.20	\$ (419.05)
\$ 110.20	\$ (1,269.05)

for a Head of Household was \$4,500

on for a Head of Household was \$5,500

with the Standard Deduction for a Head of Household as \$9,300

Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Due, Author's Calculations

of Selected Tax Bills to Children

Dollar Change from 2016	Dollar Change from HB 2178
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 133.40	\$ 133.40
\$ 5.40	\$ 5.40
\$ 107.40	\$ 107.40
\$ 335.40	\$ 283.40
\$ 335.40	\$ 153.40
\$ 335.40	\$ (41.60)
\$ 335.40	\$ (867.60)

for a Married Filing Joint was \$6,000

for a Married Filing Joint was \$7,500

with the Standard Deduction for a Married Filing Joint as \$12,600

Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

Due, Author's Calculations

of Selected Tax Bills to Children

Dollar Change from 2016	Dollar Change from HB 2178
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 156.40	\$ 156.40
\$ 21.90	\$ 21.90
\$ 335.40	\$ 312.65
\$ 335.40	\$ 182.65
\$ 335.40	\$ (12.35)
\$ 335.40	\$ (829.35)

for a Married Filing Joint was \$6,000

for a Married Filing Joint was \$7,500

Federal Amounts (In 2012, state EITC Credits were 18% of federal amount)

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SB 214

Net SGF Revenue

- FY 18 = \$295.4 million
- FY 19 = \$356.7 million
- FY 20 = \$334.2 million
- FY 21 = \$338.4 million
- FY 22 = \$342.7 million

Income Tax

- FY 18 = \$295.4 million
- FY 19 = \$404.8 million
- FY 20 = \$387.6 million
- FY 21 = \$392.8 million
- FY 22 = \$398 million

Food Sales Tax Expenditure

- FY 18 = None
- FY 19 = \$48.1 million SGF, \$9.3 million State Hwy Fund
- FY 20 = \$53.4 million SGF, \$10.3 million State Hwy Fund
- FY 21 = \$54.4 million SGF, \$10.5 million State Hwy Fund
- FY 22 = \$55.3 million SGF, \$10.7 million State Hwy Fund

HB 2178

- FY 2018 = \$590.2 million
- FY 2019 = \$453.8 million
- FY 2020 = \$458.6 million
- FY 2021 = \$463.4 million
- FY 2020 = \$468.2 million