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June 18, 2025

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Estimated Distribution of Individual Income Tax Reductions in Motion #44

This memorandum provides the estimated distribution of the individual income tax reductions adopted under Motion #44 by the Joint Committee on Finance on June 12, 2025. The distributions are presented separately for full-year Wisconsin resident married-joint filers, and for all other full-year Wisconsin resident filers, in tax year 2025. The distributional tables are included as attachments to this memorandum, and are based on simulations performed by the Department of Revenue.

Second Bracket Expansion. Beginning in tax year 2025, Motion #44 would increase the amount of taxable income subject to tax at the second marginal rate (4.40%) by: (a) $28,150 for married-joint filers (to $67,300); (b) $21,110 for single/head-of-household filers (to $50,480); and (c) $14,070 for married-separate filers (to $33,650). The maximum tax reduction for which taxpayers could be eligible in tax year 2025 under this provision would be $253 for married-joint filers, $190 for single/head-of-household filers, and $127 for married-separate filers. This provision is estimated to reduce individual income tax collections by $323,000,000 in 2025-26 and $320,000,000 in 2026-27.

Attachment 1 displays the estimated distribution of this provision for full-year Wisconsin resident filers in tax year 2025. As displayed therein, it is estimated that: (a) 805,373 resident married-joint filers (70.1% of all such filers) would receive tax decreases totaling $185.1 million, for an average decrease of $230; and (b) 755,813 resident non-joint filers (39.7% of all such filers) would receive tax decreases totaling $107.8 million, for an average decrease of $143. Among full-year resident filers, it is estimated that married-joint filers would account for 63.2% of the total amount of the tax decrease under this provision in tax year 2025.

Retirement Income Exclusion. Beginning in tax year 2025, Motion #44 would create an individual income tax exclusion for the first $24,000 of retirement income currently subject to state tax received by each individual who is at least 67 years of age before the close of the taxable year. For married-joint filers where both spouses have attained age 67, the maximum exclusion would equal $48,000. A taxpayer who claims this exclusion would be prohibited from claiming any state

income tax credits provided under current law in the same tax year. Nonresidents would be prohibited from claiming the exclusion, and part-year residents could claim the exclusion only for the portion of their income which is sourced to Wisconsin. Retirement income eligible for the exclusion would include payments or distributions received each year by an individual from a qualified retirement plan under the Internal Revenue Code or from an individual retirement account established under 26 USC 408. The exclusion would not apply to any retirement income which is already exempt under current law.

The maximum tax reduction for which taxpayers could be eligible under this exclusion would vary by marginal income tax bracket, up to $1,836 ($3,672 for married-joint filers) for an individual with retirement income taxed at the 7.65% marginal rate. This provision is estimated to reduce individual income tax collections by $395,000,000 in 2025-26 and $300,000,000 in 2026-27. The additional one-time revenue impact in 2025-26 (which occurs because of differences in timing between the state fiscal year and the tax year) assumes that taxpayers -- many of whom would no longer incur any tax liability on their retirement income -- would lower their estimated payments, or would no longer make any such payments to the state, on their retirement distributions.

The estimated count of all full-year resident filers where at least one individual on the return is aged 67 or older in tax year 2025 is 577,080 (18.9% of all resident filers). Of this total, it is estimated that: (a) 270,270 filers (46.8%) have no taxable retirement income under current law; (b) 152,850 filers (26.5%) would no longer have a net tax liability on their retirement income under the proposal; and (c) the remaining 153,960 filers (26.7%) would continue to owe some amount of tax on their retirement income under the proposal. It should be noted that this 26.7% figure includes some married-joint filers where one spouse has retirement income but is under the age of 67, and would therefore continue to owe tax on that portion of retirement income under the proposal.

Attachment 2 displays the estimated distribution of this provision for full-year Wisconsin resident filers in tax year 2025. As displayed therein, it is estimated that: (a) 158,122 resident married-joint filers (13.8% of all such filers) would receive tax decreases totaling $196.4 million, for an average decrease of $1,242; and (b) 120,040 resident non-joint filers (6.3% of all such filers) would receive tax decreases totaling $84.6 million, for an average decrease of $705. Among full-year resident filers, it is estimated that married-joint filers would account for 69.9% of the total amount of the tax decrease under this provision in tax year 2025.

Adoption Expenses Deduction. Beginning in tax year 2025, Motion #44 would increase the maximum adoption expenses deduction amount from $5,000 to $15,000. This provision is estimated to reduce individual income tax collections by $80,000 in 2025-26 and 2026-27.

Combined Tax Decrease. The table below displays the estimated fiscal impact of each of the preceding provisions for each fiscal year of the 2025-27 biennium. The table includes interactive effects, which occur whenever multiple provisions affecting individual income tax liability are adopted simultaneously. As shown in the table, Motion #44 is estimated to reduce individual income tax collections by $700,080,000 in 2025-26 and $605,080,000 in 2026-27.

Estimated Individual Income Tax Revenue Reduction under Motion #44 by Provision, 2025-27 Biennium (Millions)

Provision	2025-26	2026-27	2025-27 Biennium
Second Bracket Expansion	-$323.00	-$320.00	-$643.00
Retirement Income Exclusion	-395.00	-300.00	-695.00
Adoption Expenses Deduction	-0.08	-0.08	-0.16
Interactive Effects	18.00	15.00	33.00
Total GPR-Tax Effect	-$700.08	-$605.08	-$1,305.16

Attachment 3 displays the estimated distributional impact of all individual income tax law changes adopted under Motion #44 for full-year Wisconsin resident filers in tax year 2025. As displayed therein, it is estimated that: (a) 862,266 resident married-joint filers (75.1% of all such filers) would receive tax decreases totaling $372.1 million, for an average decrease of $431; and (b) 806,245 resident non-joint filers (42.3% of all such filers) would receive tax decreases totaling $187.9 million, for an average decrease of $233. Among full-year resident filers, it is estimated that married-joint filers would account for 66.4% of the total amount of the tax decrease under Motion #44 in tax year 2025.

BL/DS/ml
Attachments

ATTACHMENT 1

Estimated Distribution by Filing Status of Resident Taxpayers with a Tax Decrease under Motion #44 Provision to Expand Second Bracket to: $67,300 Married-Joint; $50,480 Single/Head-of-Household; and $33,650 Married-Separate, Tax Year 2025*

Federal Adjusted Gross Income	Resident Married-Joint Filers					Count of All Returns	% of All Returns in AGI Class	Resident Other Filers					Count of All Returns	% of All Returns in AGI Class
	Count	Percent of Count	Amount of Tax Decrease	Percent of Decrease	Average Decrease			Count	Percent of Count	Amount of Tax Decrease	Percent of Decrease	Average Decrease		
Under $25,000	304	<0.1%	$64,993	<0.1%	$214	79,335	0.4%	487	0.1%	$69,171	0.1%	$142	704,382	0.1%
25,000 to 30,000	27	<0.1	5,013	<0.1	186	18,926	0.1	313	<0.1	10,501	<0.1	34	105,841	0.3
30,000 to 40,000	61	<0.1	11,520	<0.1	189	42,820	0.1	4,241	0.6	258,123	0.2	61	224,075	1.9
40,000 to 50,000	69	<0.1	12,420	<0.1	180	46,412	0.1	145,991	19.3	6,622,968	6.1	45	213,772	68.3
50,000 to 60,000	643	0.1	24,556	<0.1	38	51,028	1.3	151,689	20.1	19,570,379	18.2	129	173,411	87.5
60,000 to 70,000	27,739	3.4	1,500,405	0.8	54	57,260	48.4	118,404	15.7	20,594,300	19.1	174	130,845	90.5
70,000 to 80,000	41,542	5.2	5,875,208	3.2	141	64,387	64.5	90,702	12.0	15,560,377	14.4	172	96,150	94.3
80,000 to 90,000	50,312	6.2	10,674,203	5.8	212	67,815	74.2	61,194	8.1	10,950,277	10.2	179	64,096	95.5
90,000 to 100,000	57,483	7.1	13,054,825	7.1	227	70,472	81.6	42,080	5.6	7,785,154	7.2	185	44,023	95.6
100,000 to 125,000	164,744	20.5	37,771,514	20.4	229	178,084	92.5	58,778	7.8	10,996,208	10.2	187	61,390	95.7
125,000 to 150,000	132,059	16.4	32,613,397	17.6	247	135,454	97.5	27,575	3.6	5,170,180	4.8	187	28,613	96.4
150,000 to 200,000	150,629	18.7	38,010,052	20.5	252	153,381	98.2	24,402	3.2	4,580,854	4.2	188	25,176	96.9
200,000 to 250,000	66,045	8.2	16,700,617	9.0	253	67,163	98.3	10,466	1.4	1,967,521	1.8	188	10,820	96.7
250,000 to 300,000	33,099	4.1	8,371,568	4.5	253	33,655	98.3	5,340	0.7	1,003,148	0.9	188	5,556	96.1
300,000 to 500,000	49,208	6.1	12,448,748	6.7	253	50,158	98.1	8,287	1.1	1,560,139	1.4	188	8,785	94.3
500,000 to 1,000,000	21,677	2.7	5,484,790	3.0	253	22,263	97.4	3,721	0.5	699,148	0.6	188	4,125	90.2
1,000,000 and over	9,732	1.2	2,463,028	1.3	253	10,267	94.8	2,143	0.3	393,246	0.4	184	3,179	67.4
Total	805,373	100.0%	$185,086,857	100.0%	$230	1,148,880	70.1%	755,813	100.0%	$107,791,694	100.0%	$143	1,904,239	39.7%

Federal Adjusted Gross Income	All Resident Filers					Count of All Returns	% of All Returns in AGI Class
	Count	Percent of Count	Amount of Tax Decrease	Percent of Decrease	Average Decrease		
Under $25,000	791	0.1%	$134,164	<0.1%	$170	783,717	0.1%
25,000 to 30,000	340	<0.1	15,514	<0.1	46	124,767	0.3
30,000 to 40,000	4,302	0.3	269,643	0.1	63	266,895	1.6
40,000 to 50,000	146,060	9.4	6,635,388	2.3	45	260,184	56.1
50,000 to 60,000	152,332	9.8	19,594,935	6.7	129	224,439	67.9
60,000 to 70,000	146,143	9.4	22,094,705	7.5	151	188,105	77.7
70,000 to 80,000	132,244	8.5	21,435,585	7.3	162	160,537	82.4
80,000 to 90,000	111,506	7.1	21,624,480	7.4	194	131,911	84.5
90,000 to 100,000	99,563	6.4	20,839,979	7.1	209	114,495	87.0
100,000 to 125,000	223,522	14.3	48,767,722	16.7	218	239,474	93.3
125,000 to 150,000	159,634	10.2	37,783,577	12.9	237	164,067	97.3
150,000 to 200,000	175,031	11.2	42,590,906	14.5	243	178,557	98.0
200,000 to 250,000	76,511	4.9	18,668,138	6.4	244	77,983	98.1
250,000 to 300,000	38,439	2.5	9,374,716	3.2	244	39,211	98.0
300,000 to 500,000	57,495	3.7	14,008,887	4.8	244	58,943	97.5
500,000 to 1,000,000	25,398	1.6	6,183,938	2.1	243	26,388	96.2
1,000,000 and over	11,875	0.8	2,856,274	1.0	241	13,446	88.3
Total	1,561,186	100.0%	$292,878,551	100.0%	$188	3,053,119	51.1%

--In tax year 2025, a total of 1,561,186 resident filers (51.1% of all such filers) would receive $292.9 million of estimated tax decreases, for an average decrease of $188.

--The estimated average decrease generally rises with income until federal AGI exceeds $200,000 ($150,000 for non-joint filers).

--It is estimated that a total of 805,373 resident married-joint filers (70.1% of all such filers) would receive tax decreases totaling $185.1 million, for an average decrease of $230 in tax year 2025.

--A total of 755,813 other resident filers (39.7% of all such filers) would receive estimated tax decreases totaling $107.8 million in tax year 2025, for an average decrease of $143.

--Among resident married-joint filers, those with federal AGI between $100,000 and $200,000 would comprise 55.6% of all such filers with a tax decrease, and would receive 58.6% of the total decrease. Their estimated average tax decrease would be $242.

--Among all other resident filers, those with federal AGI between $40,000 and $125,000 would comprise 88.5% of all such filers with a tax decrease, and would receive 85.4% of the total decrease. Their estimated average tax decrease would be $138.

Based on a simulation of tax year 2025 by the Department of Revenue.

*This distribution does not include the estimated revenue reduction of $9.1 million associated with 130,680 nonresident/part-year resident filers who are estimated to receive a tax decrease under this provision.

ATTACHMENT 2

Estimated Distribution by Filing Status of Resident Taxpayers with a Tax Decrease under Motion #44 Provision to Exclude up to $24,000 ($48,000 Married-Joint) of Retirement Income for Filers Aged 67 and Older, Tax Year 2025*

Federal Adjusted Gross Income	Resident Married-Joint Filers: Count	Percent of Count	Amount of Tax Decrease	Percent of Decrease	Average Decrease	Count of All Returns	% of All Returns in AGI Class	Resident Other Filers: Count	Percent of Count	Amount of Tax Decrease	Percent of Decrease	Average Decrease	Count of All Returns	% of All Returns in AGI Class
Under $25,000	56	<0.1%	$31,529	<0.1%	$563	79,335	0.1%	3,606	3.0%	$421,211	0.5%	$117	704,382	0.5%
25,000 to 30,000	32	<0.1	6,145	<0.1	192	18,926	0.2	4,796	4.0	664,462	0.8	139	105,841	4.5
30,000 to 40,000	597	0.4	78,278	<0.1	131	42,820	1.4	13,818	11.5	2,979,933	3.5	216	224,075	6.2
40,000 to 50,000	2,697	1.7	411,418	0.2	153	46,412	5.8	13,148	11.0	5,010,382	5.9	381	213,772	6.2
50,000 to 60,000	6,864	4.3	1,346,977	0.7	196	51,028	13.5	12,415	10.3	7,051,342	8.3	568	173,411	7.2
60,000 to 70,000	10,606	6.7	3,271,737	1.7	308	57,260	18.5	12,941	10.8	9,466,792	11.2	732	130,845	9.9
70,000 to 80,000	12,158	7.7	5,730,932	2.9	471	64,387	18.9	12,762	10.6	11,046,151	13.1	866	96,150	13.3
80,000 to 90,000	12,414	7.9	8,436,025	4.3	680	67,815	18.3	9,929	8.3	9,544,358	11.3	961	64,096	15.5
90,000 to 100,000	12,920	8.2	11,697,362	6.0	905	70,472	18.3	7,592	6.3	7,725,350	9.1	1,018	44,023	17.2
100,000 to 125,000	33,504	21.2	45,532,053	23.2	1,359	178,084	18.8	11,719	9.8	12,597,928	14.9	1,075	61,390	19.1
125,000 to 150,000	21,868	13.8	39,457,194	20.1	1,804	135,454	16.1	5,851	4.9	6,455,102	7.6	1,103	28,613	20.4
150,000 to 200,000	21,963	13.9	42,778,779	21.8	1,948	153,381	14.3	5,621	4.7	5,903,477	7.0	1,050	25,176	22.3
200,000 to 250,000	9,120	5.8	16,422,993	8.4	1,801	67,163	13.6	2,383	2.0	2,234,853	2.6	938	10,820	22.0
250,000 to 300,000	4,395	2.8	6,792,868	3.5	1,546	33,655	13.1	1,195	1.0	1,062,660	1.3	889	5,556	21.5
300,000 to 500,000	6,193	3.9	9,194,010	4.7	1,485	50,158	12.3	1,602	1.3	1,610,333	1.9	1,005	8,785	18.2
500,000 to 1,000,000	2,162	1.4	4,134,513	2.1	1,912	22,263	9.7	538	0.4	682,447	0.8	1,268	4,125	13.0
1,000,000 and over	573	0.4	1,035,463	0.5	1,807	10,267	5.6	124	0.1	146,835	0.2	1,184	3,179	3.9
Total	158,122	100.0%	$196,358,276	100.0%	$1,242	1,148,880	13.8%	120,040	100.0%	$84,603,616	100.0%	$705	1,904,239	6.3%

Federal Adjusted Gross Income	All Resident Filers: Count	Percent of Count	Amount of Tax Decrease	Percent of Decrease	Average Decrease	Count of All Returns	% of All Returns in AGI Class
Under $25,000	3,662	1.3%	$452,740	0.2%	$124	783,717	0.5%
25,000 to 30,000	4,828	1.7	670,607	0.2	139	124,767	3.9
30,000 to 40,000	14,415	5.2	3,058,211	1.1	212	266,895	5.4
40,000 to 50,000	15,845	5.7	5,421,800	1.9	342	260,184	6.1
50,000 to 60,000	19,279	6.9	8,398,319	3.0	436	224,439	8.6
60,000 to 70,000	23,547	8.5	12,738,529	4.5	541	188,105	12.5
70,000 to 80,000	24,920	9.0	16,777,083	6.0	673	160,537	15.5
80,000 to 90,000	22,343	8.0	17,980,383	6.4	805	131,911	16.9
90,000 to 100,000	20,512	7.4	19,422,712	6.9	947	114,495	17.9
100,000 to 125,000	45,223	16.3	58,129,981	20.7	1,285	239,474	18.9
125,000 to 150,000	27,719	10.0	45,912,296	16.3	1,656	164,067	16.9
150,000 to 200,000	27,584	9.9	48,682,256	17.3	1,765	178,557	15.4
200,000 to 250,000	11,503	4.1	18,657,846	6.6	1,622	77,983	14.8
250,000 to 300,000	5,590	2.0	7,855,528	2.8	1,405	39,211	14.3
300,000 to 500,000	7,795	2.8	10,804,343	3.8	1,386	58,943	13.2
500,000 to 1,000,000	2,700	1.0	4,816,960	1.7	1,784	26,388	10.2
1,000,000 and over	697	0.3	1,182,298	0.4	1,696	13,446	5.2
Total	278,162	100.0%	$280,961,892	100.0%	$1,010	3,053,119	9.1%

--In tax year 2025, a total of 278,162 resident filers (9.1% of all such filers) would receive $281.0 million of estimated tax decreases, for an average decrease of $1,010.

--The estimated average decrease rises with income until federal AGI reaches $200,000 ($150,000 for non-joint filers), then fluctuates slightly thereafter.

--It is estimated that a total of 158,122 resident married-joint filers (13.8% of all such filers) would receive tax decreases totaling $196.4 million, for an average decrease of $1,242 in tax year 2025.

--A total of 120,040 other resident filers (6.3% of all such filers) would receive estimated tax decreases totaling $84.6 million in tax year 2025, for an average decrease of $705.

--Among resident married-joint filers, those with federal AGI between $100,000 and $200,000 would comprise 48.9% of all such filers with a tax decrease, and would receive 65.1% of the total decrease. Their estimated average tax decrease would be $1,652.

--Among all other resident filers, those with federal AGI between $60,000 and $125,000 would comprise 45.8% of all such filers with a tax decrease, and would receive 59.5% of the total decrease. Their estimated average tax decrease would be $917.

Based on a simulation of tax year 2025 by the Department of Revenue.

*This distribution does not include the estimated revenue reduction of $1.1 million associated with 1,833 part-year resident filers who are estimated to receive a tax decrease under this provision.

ATTACHMENT 3

Estimated Distribution by Filing Status of Resident Taxpayers with a Tax Decrease under Motion #44 Provisions to Expand Second Bracket, Exclude Retirement Income, and Increase Maximum Adoption Expenses Deduction, Tax Year 2025*

Federal Adjusted Gross Income	Resident Married-Joint Filers					Count of All Returns	% of All Returns in AGI Class	Resident Other Filers					Count of All Returns	% of All Returns in AGI Class
	Count	Percent of Count	Amount of Tax Decrease	Percent of Decrease	Average Decrease			Count	Percent of Count	Amount of Tax Decrease	Percent of Decrease	Average Decrease		
Under $25,000	342	<0.1%	$94,594	<0.1%	$277	79,335	0.4%	3,785	0.5%	$489,003	0.3%	$129	704,382	0.5%
25,000 to 30,000	54	<0.1	10,775	<0.1	200	18,926	0.3	4,728	0.6	674,938	0.4	143	105,841	4.5
30,000 to 40,000	613	0.1	88,973	<0.1	145	42,820	1.4	16,924	2.1	3,236,746	1.7	191	224,075	7.6
40,000 to 50,000	2,586	0.3	422,884	0.1	164	46,412	5.6	157,630	19.6	11,615,109	6.2	74	213,772	73.7
50,000 to 60,000	7,063	0.8	1,373,762	0.4	195	51,028	13.8	161,706	20.1	26,532,531	14.1	164	173,411	93.3
60,000 to 70,000	37,471	4.3	4,763,563	1.3	127	57,260	65.4	124,242	15.4	29,731,043	15.8	239	130,845	95.0
70,000 to 80,000	52,367	6.1	11,566,875	3.1	221	64,387	81.3	92,250	11.4	25,683,919	13.7	278	96,150	95.9
80,000 to 90,000	60,326	7.0	18,977,703	5.1	315	67,815	89.0	61,608	7.6	19,266,353	10.3	313	64,096	96.1
90,000 to 100,000	65,761	7.6	24,403,242	6.6	371	70,472	93.3	42,300	5.2	14,540,707	7.7	344	44,023	96.1
100,000 to 125,000	172,108	20.0	80,271,797	21.6	466	178,084	96.6	59,020	7.3	22,868,310	12.2	387	61,390	96.1
125,000 to 150,000	132,864	15.4	68,446,285	18.4	515	135,454	98.1	27,658	3.4	11,472,949	6.1	415	28,613	96.7
150,000 to 200,000	150,893	17.5	78,671,350	21.1	521	153,381	98.4	24,430	3.0	10,403,788	5.5	426	25,176	97.0
200,000 to 250,000	66,076	7.7	33,051,198	8.9	500	67,163	98.4	10,472	1.3	4,197,637	2.2	401	10,820	96.8
250,000 to 300,000	33,109	3.8	15,156,076	4.1	458	33,655	98.4	5,340	0.7	2,065,220	1.1	387	5,556	96.1
300,000 to 500,000	49,215	5.7	21,643,144	5.8	440	50,158	98.1	8,287	1.0	3,169,915	1.7	383	8,785	94.3
500,000 to 1,000,000	21,683	2.5	9,620,513	2.6	444	22,263	97.4	3,722	0.5	1,381,236	0.7	371	4,125	90.2
1,000,000 and over	9,735	1.1	3,498,669	0.9	359	10,267	94.8	2,143	0.3	540,062	0.3	252	3,179	67.4
Total	862,266	100.0%	$372,061,403	100.0%	$431	1,148,880	75.1%	806,245	100.0%	$187,869,466	100.0%	$233	1,904,239	42.3%

Federal Adjusted Gross Income	All Resident Filers					Count of All Returns	% of All Returns in AGI Class
	Count	Percent of Count	Amount of Tax Decrease	Percent of Decrease	Average Decrease		
Under $25,000	4,127	0.2%	$583,597	0.1%	$141	783,717	0.5%
25,000 to 30,000	4,782	0.3	685,713	0.1	143	124,767	3.8
30,000 to 40,000	17,537	1.1	3,325,719	0.6	190	266,895	6.6
40,000 to 50,000	160,216	9.6	12,037,993	2.1	75	260,184	61.6
50,000 to 60,000	168,769	10.1	27,906,293	5.0	165	224,439	75.2
60,000 to 70,000	161,713	9.7	34,494,606	6.2	213	188,105	86.0
70,000 to 80,000	144,617	8.7	37,250,794	6.7	258	160,537	90.1
80,000 to 90,000	121,934	7.3	38,244,056	6.8	314	131,911	92.4
90,000 to 100,000	108,061	6.5	38,943,949	7.0	360	114,495	94.4
100,000 to 125,000	231,128	13.9	103,140,107	18.4	446	239,474	96.5
125,000 to 150,000	160,522	9.6	79,919,234	14.3	498	164,067	97.8
150,000 to 200,000	175,323	10.5	89,075,138	15.9	508	178,557	98.2
200,000 to 250,000	76,548	4.6	37,248,835	6.7	487	77,983	98.2
250,000 to 300,000	38,449	2.3	17,221,296	3.1	448	39,211	98.1
300,000 to 500,000	57,502	3.4	24,813,059	4.4	432	58,943	97.6
500,000 to 1,000,000	25,405	1.5	11,001,749	2.0	433	26,388	96.3
1,000,000 and over	11,878	0.7	4,038,731	0.7	340	13,446	88.3
Total	1,668,511	100.0%	$559,930,869	100.0%	$336	3,053,119	54.6%

--In tax year 2025, a total of 1,668,511 resident filers (54.6% of all such filers) would receive $559.9 million of estimated tax decreases, for an average decrease of $336.

--Among all resident filers with a tax decrease, the estimated average decrease generally rises with income until federal AGI reaches $200,000, then declines thereafter.

--It is estimated that a total of 862,266 resident married-joint filers (75.1% of all such filers) would receive tax decreases totaling $372.1 million, for an average decrease of $431 in tax year 2025.

--A total of 806,245 other resident filers (42.3% of all such filers) would receive estimated tax decreases totaling $187.9 million in tax year 2025, for an average decrease of $233.

--Among resident married-joint filers, those with federal AGI between $100,000 and $200,000 would comprise 52.9% of all such filers with a tax decrease, and would receive 61.1% of the total decrease. Their estimated average tax decrease would be $499.

--Among all other resident filers, those with federal AGI between $40,000 and $125,000 would comprise 86.7% of all such filers with a tax decrease, and would receive 80.0% of the total decrease. Their estimated average tax decrease would be $215.

Based on a simulation of tax year 2025 by the Department of Revenue.

*This distribution does not include the estimated revenue reduction of $10.2 million associated with 130,988 nonresident/part-year resident filers who are estimated to receive a tax decrease under Motion #44.