

## 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>	<b>2016</b>	<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>	<b>2016</b>	<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>	<i>HB 2178(b)</i>	<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>	<i>HB 2178(b)</i>	<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

<b>Refundable EITC Credit</b>	<b>Balance Due (Refund)</b>	<b>Income</b>	<b>HB 2178(b)</b>	<b>Federal EITC</b>	<b>Kansas EITC 17% (d)</b>
\$ 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

<b>Refundable EITC Credit</b>	<b>Balance Due (Refund)</b>	<b>Income</b>	<b>HB 2178(b)</b>	<b>Federal EITC</b>	<b>Kansas EITC 17% (d)</b>
\$ 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,  
 (b) - In HB 2178, Standard Deduction for a Single Filer was \$  
 (c) - SB 214 option is a 4.6% flat rate with the Standard Ded  
 (d) - State EITC Credits are 17% of Federal Amounts (In 2012  
 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 v  
 (b) - In HB 2178, Standard Deduction for a Head of Househo  
 (c) - SB 214 option is a 4.6% flat rate with the Standard Ded  
 (d) - State EITC Credits are 17% of Federal Amounts (In 2012

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

<b>Kansas EITC 17% (d)</b>	<b>Nonrefundable EITC Credit</b>	<b>Refundable EITC Credit</b>	<b>Balance Due (Refund)</b>	<b>Income</b>	<b>Dollar Change from 2012</b>
\$ 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)

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(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

<b>Kansas EITC 17% (d)</b>	<b>Nonrefundable EITC Credit</b>	<b>Refundable EITC Credit</b>	<b>Balance Due (Refund)</b>	<b>Income</b>	<b>Dollar Change from 2012</b>
\$ 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 for a Married Filing Joint was \$12,600, state EITC Credits were 18% of federal amount)

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

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

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

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

### 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 a Married Filing Joint was \$12,600

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

*(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 o Children

<b>Dollar Change from 2016</b>	<b>Dollar Change from HB 2178</b>
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 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)

r a Married Filing Joint was \$6,000

n for a Married Filing Joint was \$7,500

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

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

Due, Author's Calculations

## of Selected Tax Bills o Children

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

r a Married Filing Joint was \$6,000

n for a Married Filing Joint was \$7,500

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