

Are Massachusetts taxes regressive?

Proponents for graduated income tax amendment rely on a deeply flawed and outdated study

By Greg Sullivan & Andrew Mikula



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Introduction

Progressive think tanks and advocacy groups in Massachusetts have raised tax fairness as a major issue to advance their agendas. In fact, supporters of the proposed Massachusetts graduated state income tax have promoted it as a means of making high income earners pay their “fair share” of state taxes, often taking it as gospel that the current state tax system is regressive.¹

In a 2015 press release announcing their initial plan to get the surtax proposal on the ballot, the SEIU cited a graph purporting that the top 1 percent of Massachusetts taxpayers pay only 6.4 percent of their annual income in state and local taxes, while the bottom 20 percent pay 10.4 percent (see Figure 1).² Their reasoning was as follows:

“Overall, the Massachusetts tax system is regressive, collecting a larger share of household income from lower-income households than it does from upper-income households... That’s why the Raise Up Coalition (strongly supported by all of the SEIU locals in Massachusetts) is planning a campaign to create a tax rate of 9 percent on incomes over \$500,000 to raise new revenues that could allow for increased investments in education, child care and transportation.”

The graph proponents use to highlight the regressive nature of the current Massachusetts tax code was prepared by the Massachusetts Budget and Policy Center using data from a 2015 Institute on Taxation and Economic Policy (ITEP) report. However, ITEP noted in their 2018 tax equality report that Massachusetts has a more progressive tax system than most other states. Multiple organizations, including the Tax Foundation, have raised serious concerns about ITEP’s methodology and the sufficiency of its data to demonstrate its conclusions. This paper explores the validity of ITEP’s studies on the regressivity of state tax systems and re-examines the data to highlight the Commonwealth’s heavy reliance on a small group of taxpayers to fill state coffers.

Massachusetts has a more progressive tax system than most other states.

What is the Graduated Income Tax?

For the past several years, Massachusetts has been considering a state constitutional amendment that would levy a four percent surtax on annual personal income over \$1 million. The first attempt to do so, filed by initiative petition, failed a Massachusetts Supreme Judicial Court challenge in 2018 before re-emerging as a legislative petition and receiving initial approval at a constitutional convention in 2019. A vote on final approval by the legislature is expected in the spring of 2021. If passed, it will appear on the statewide ballot in the fall of 2022.

Proponents of the amendment, led by the Massachusetts Teachers Association and the Service Employees International Union, together with advocacy and religious groups, call it the “Fair Share Amendment,” a nod to their frequent assertions that the measure would require only the very wealthy to pay what proponents believe is their “fair share” of taxes.

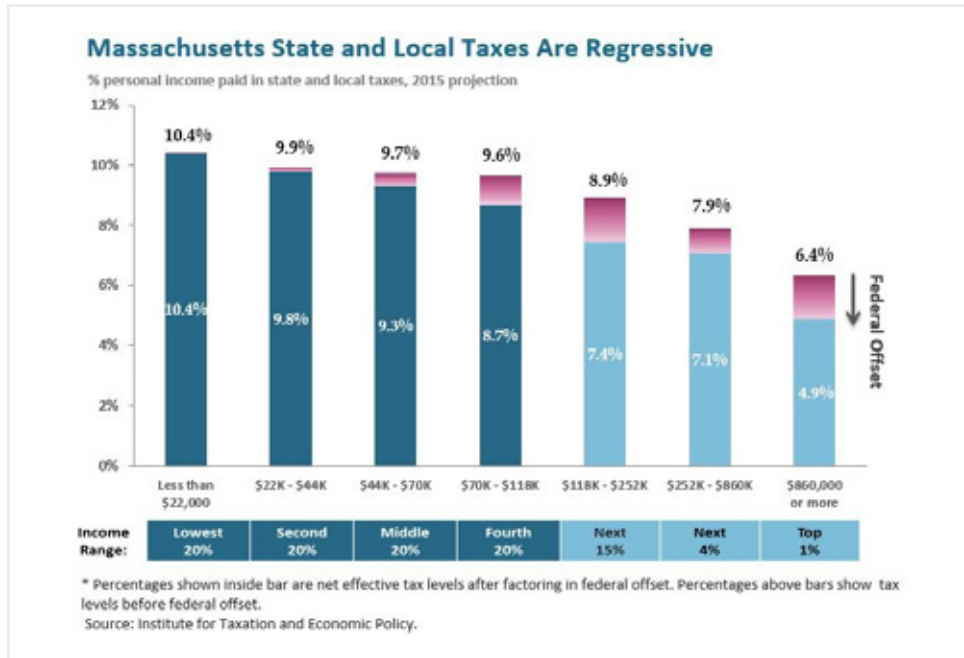
Opponents argue that it would endanger the long-term economic well-being of Massachusetts by prompting high-income residents and businesses to relocate to states that have lower income tax rates and discouraging high-income individuals and businesses from coming to Massachusetts in the first place. They believe that COVID-19 may exacerbate these relocation effects, as the pandemic has made telecommuting much more prevalent, at least in the short term.³

ITEP’s Flawed Study

During the debate over passing a graduated state income tax, organizations like the Massachusetts Budget and Policy Center, Progressive Massachusetts, and others have made public statements or issued reports using the same data as in Figure 1. This data commonly originates

from the 2015 version of a report series published by the Institute on Taxation and Economic Policy (ITEP) called “Who Pays? A Distributional Analysis of the Tax Systems in All 50 States.”⁴ While ITEP’s “Who Pays?” series has been widely cited in the media, many of the assumptions it makes about firms’ ability to pass on costs deserve further scrutiny.

Figure 1: Image from a 2015 Massachusetts Budget and Policy Center report using data from ITEP to purport that Massachusetts tax policies are regressive⁵



ITEP claims that many taxes levied on businesses are ultimately experienced as “indirect taxes” on the end user. ITEP explains that “the inclusion of these passed-through taxes is part of the reason why ITEP’s estimates of sales tax incidence can appear to imply that low-income consumers are spending a very large share of their income on taxable items.”⁶ However, ITEP’s methodology lacks transparency about exactly how they calculate this or what portion of the corporate sales tax burden ultimately is borne by consumers under their model. Pioneer Institute reached out to ITEP regarding the details of their tax incidence methodology, but they have failed to respond as of the publication date of this report.

Meanwhile, a 1999 study estimated the percentage of the sales tax levy that is ultimately paid by consumers versus that paid by producers. It found an enormous range among states in the share of taxes paid by consumers and producers, depending on the type of goods taxed and how the tax is structured.⁷ Overall, the retail sales tax burden on U.S. consumers falls between 28 and 89 percent of the total tax burden, with the remainder falling mostly on businesses. This variability implies that sales taxes have a relatively progressive effect in some states and a relatively regressive effect in others. In Massachusetts, an estimated 62 percent of the overall sales tax burden falls on consumers, as opposed to the businesses they patronize. It’s unclear from ITEP’s publicly available information that they even take state-to-state variations in tax burden into account in their model.

ITEP’s calculations also don’t count some types of taxes that are fairly progressive. For example, their analysis doesn’t treat Massachusetts’s estate tax, which for the most part impacts wealthier people, as part of the state tax code, despite the fact that it totaled more than \$3.3 billion between fiscal years 2014 and 2020.⁸ ITEP also ignores state taxes on health insurance premiums that employers pay for certain insurance arrangements.

In addition, ITEP ignores how the Massachusetts corporate income tax affects out-of-state actors. Much of the corporate income tax burden ultimately falls on owners and shareholders in

ITEP doesn’t count some types of taxes that are disproportionately paid by higher-income taxpayers in its calculations.

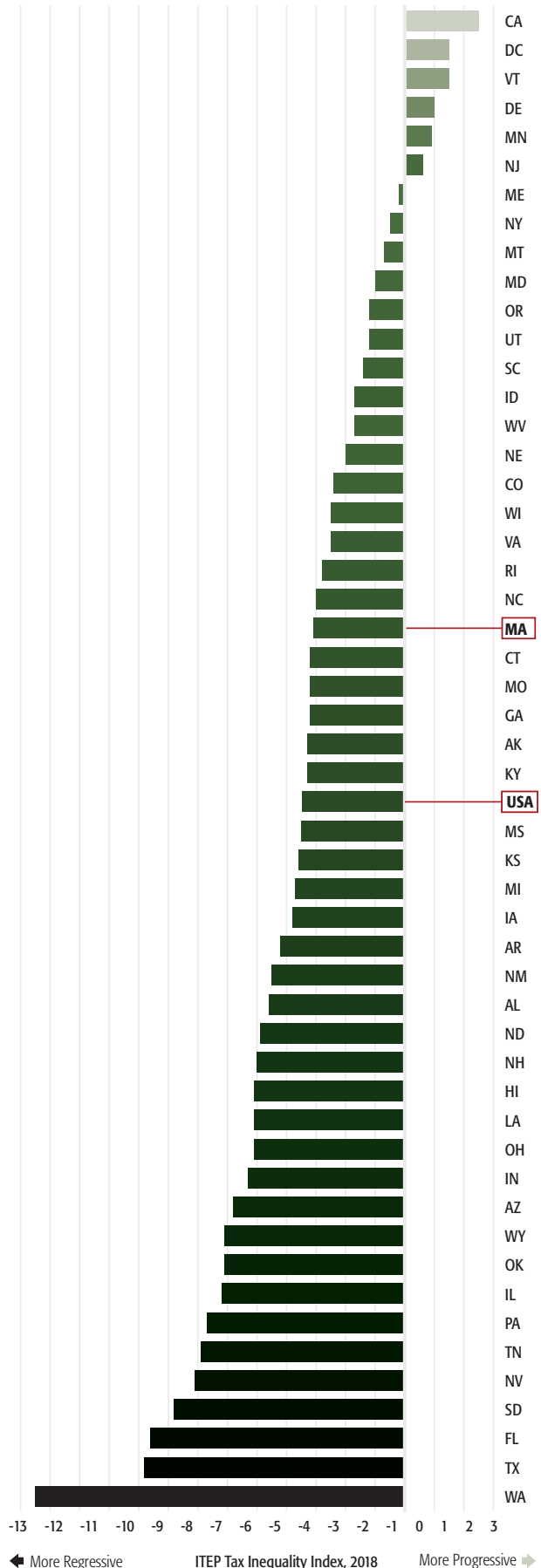
other states. This fact contributes to the progressivity of corporate taxes, as local business owners and landlords are likely less well-to-do than large, national corporate executives with tax obligations in several states.⁹ However, ITEP excludes the tax burden that falls on out-of-state entities from its analysis, instead focusing only on how state taxes impact Massachusetts-based residents and businesses. If the goal of ITEP’s analysis is truly to determine “who pays” for taxes levied by the Commonwealth, as opposed to how much in-state actors pay, this approach is a mistake.

Ironically, ITEP ranks Massachusetts as having a better-than-average Tax Inequality Index score in its most recent “Who Pays?” publication in 2018.¹⁰ It ranked Massachusetts’ state and local tax policies as being more progressive than those of 29 other states, scoring the Commonwealth as the 22nd least regressive in the U.S. ITEP cites numerous progressive elements of the Massachusetts tax code, including a refundable earned income tax credit, a sales tax exclusion for groceries, a no-tax threshold and low-income credit that eliminate tax liability for the poorest taxpayers, a combined reporting requirement for the corporate income tax, and a state estate tax. According to ITEP, Massachusetts’ Tax Inequality Index score was -3.10, better than the -3.48 average score of the other 49 states and D.C. in 2018 (see Figure 2).¹¹

ITEP also ignores how tax revenue is redistributed after it is collected. Even if the Commonwealth levies a disproportionate amount of taxes on low-income people as a share of their income, its single biggest budget item is Medicaid, which largely benefits lower income populations.¹³ Massachusetts spent 29.3 percent of its fiscal 2020 budget on Medicaid, broadly in line with the national average of 28.6 percent, and spent a sizable share of the remainder of its revenue on public education (16.1 percent), which can also reduce income inequality.¹⁴

Conducting an analysis of who benefits from state spending based on income level would be extremely difficult, but even ITEP is careful to avoid claims that the state tax system as a whole is redistributing wealth from the poor to the rich. Rather, it’s plausible that the effect of tax *collection* is slightly regressive, but the effect of state *spending* is strongly progressive, outweighing the regressive elements of the collection side of the equation. A 2019 CBO analysis confirmed that transfer payments tend to reduce market-based inequality at the federal level, but there is scant data to conduct a similar analysis at the state level.¹⁵

Figure 2: ITEP Tax Inequality Index by state, 2018¹²



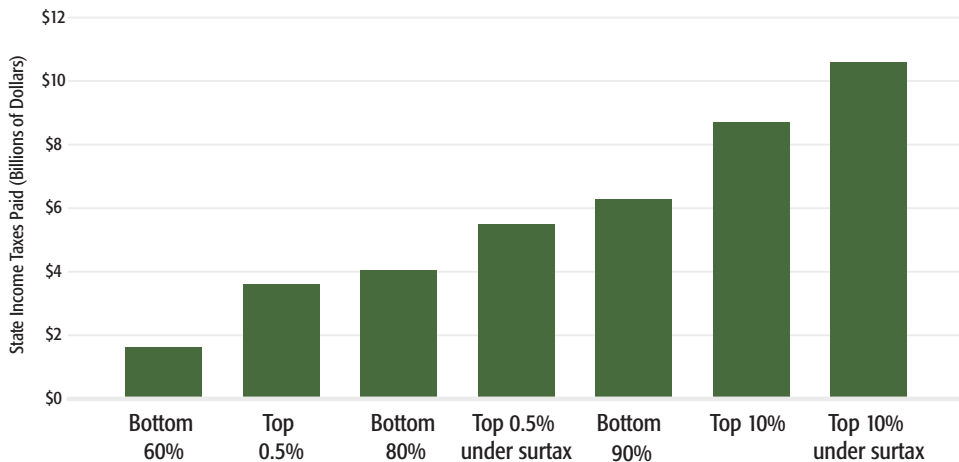
Considering “Who Pays?” in Absolute Terms

Regardless of ITEP’s selective exclusion of certain aspects of the tax code, it’s entirely possible that, on the collections side, the tax code is still “regressive” in the sense that higher income people tend to pay a lower share of their income in taxes in a given year. However, the flip side of this is that the wealthy already pay the vast majority of state taxes, especially income taxes.

In 2017, the Massachusetts Department of Revenue (DOR) published a study showing that the 20,159 taxpayers with annual incomes of \$1 million or more, constituting 0.5 percent of state taxpayers, paid \$3.60 billion in state income taxes, or 24 percent of all state income taxes that year. This is 124 percent higher than the \$1.61 billion paid by the bottom 60 percent of income earners, a total of 2.31 million taxpayers. If the surtax is enacted, tax flight issues aside, the approximately 20,000 taxpayers with incomes of \$1 million or more would pay \$5.48 billion in state income taxes, which is 32.5 percent of all state income taxes and 35 percent more than the bottom 80 percent of Massachusetts income earners combined.¹⁶ Notably, this latter figure does not take into account the potential for behavioral responses that could reduce incomes among the wealthy under the surtax.

That same year, the top 10 percent of Massachusetts taxpayers paid 38.2 percent more than all other taxpayers combined. That figure would rise to 68.1 percent more if the surtax passes.¹⁷

Figure 3: Amount of Massachusetts income taxes paid by income bracket in 2017, both actual figures and hypothetical if the surtax was in effect¹⁸



While ITEP’s analysis includes more than just income tax data, it is much harder to quantify sales and property tax burdens by income group using existing state-level data in Massachusetts. It is reasonable to assume that the tax incidence of sales and property taxes on lower income populations is relatively greater than on higher income populations. However, according to the Tax Foundation, ITEP’s “Who Pays?” series “is overwhelmingly a measure of the progressivity of the individual income tax because, to a significant extent, the rest of the tax code is omitted from ITEP’s analysis.”¹⁹

Moreover, by further increasing the share of income tax revenue that comes from such a small sliver of the population, Massachusetts would become more reliant on the wealthy to fill state coffers, while giving those same taxpayers a strong incentive to avoid paying taxes. This paradigm could increase revenue volatility, ultimately making it harder to fund core state programs during times of recession.²⁰

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Under the surtax, the 20,159 Massachusetts taxpayers with incomes of \$1 million or more would pay 35 percent more in state income taxes than the bottom 80 percent of income earners combined.

ITEP & The Federal Tax Code

In the past, ITEP’s “Who Pays?” analysis has significantly watered down the significance of the progressive aspects of the state tax code by including the federal state and local tax (SALT) deduction. This is what the “federal offset” refers to in Figure 1. The SALT deduction effectively reduces what taxpayers pay on their federal returns. It feels distinctly out of place in an analysis of *state* and *local* tax policy, even if it is calculated based on an individual’s state and local tax burden. This has led some of ITEP’s critics to accuse them of “cherry-picking one regressive provision in an otherwise highly progressive federal tax code” to “make every state’s tax code look significantly more regressive” than it actually is.²¹

Notably, the more recent (2018) version of ITEP’s “Who Pays?” analysis doesn’t include a “federal offset” visual after the Tax Cuts and Jobs Act of 2017 made the SALT deduction substantially less regressive by capping it at \$10,000. In their 2015 analysis, ITEP reported that the richest 1 percent of Massachusetts taxpayers paid 6.4 percent of their income in state and local taxes. They then adjusted it down to 4.9 percent because of the federal SALT deduction.²² In reality, 6.4 percent was the more relevant number in 2015, as the “federal offset” reduces what taxpayers pay on their federal returns, not on state returns (see Figure 1). This is one of several ways in which Figure 1 is outdated and misleading.

If ITEP had included all the analogous aspects of the federal tax code in their work, their conclusions about the regressivity of the tax code would be very different. The data presented in Figure 4 shows the progressivity of the combined federal and state tax system. Taxpayers with adjusted gross income of at least \$1 million had an average income of \$3.7 million on federal returns and \$3.8 million on state returns. They paid an average combined tax of \$1,212,244, for an effective tax rate of 32.8 percent. All other taxpayers had an average income of \$75,924 on federal returns and \$70,042 on state returns. They paid an average combined tax of \$14,318, for an effective tax rate of 18.9 percent.²³

Figure 4: Federal and state income taxes paid by Massachusetts tax filers in 2017²⁴

	\$1M and more AGI	Less than \$1M AGI
Average income - federal (MA returns)	\$3,692,966	\$75,924
Average income - state	\$3,768,193	\$70,042
Average tax federal (MA returns)	\$1,033,763	\$11,339
Average tax - state	\$178,481	\$2,979
Average tax - federal & state combined	\$1,212,244	\$14,318
Effective tax rate - federal & state combined	32.8%	18.9%

If ITEP and other advocacy groups want the tax code to be more progressive overall, it’s also worth debating the level of government that is most suited to having the most progressive elements. An implicit assumption of ITEP’s research is that state and local governments should get the lion’s share of their revenue from the wealthy, even though the federal government is much better positioned to impose high tax rates on the wealthy and mitigate the resulting fiscal and economic consequences. This is in part because it is far easier to avoid taxes by moving to (or buying products in) a different town or state than by moving out of the United States as a whole.

Also, in the event that reliance on the wealthy to fill coffers results in higher revenue volatility or slows economic growth, the federal government’s ability to borrow money to close budget deficits or finance debt is almost unlimited in the short term, whereas many states have balanced budget requirements, including Massachusetts. Ultimately, the desire for greater progressivity in state and local tax systems needs to be balanced with sound principles of economics, budget management, and general governance.

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Conclusion

Advocates of the proposed surtax paint a picture of the Massachusetts tax system as highly regressive. They fail to mention that ITEP, the organization that produced the data upon which they rely, rated Massachusetts as having a more progressive tax system than 29 other states. ITEP fails to adequately explain their model's treatment of the tax incidence of sales, excise, and property taxes, and they exclude a number of other aspects of the tax code that make it seem artificially regressive.

Taxpayers with annual incomes of more than \$1 million, constituting 0.5 percent of all taxpayers, paid more than twice as much in state income taxes in 2017 as did the bottom 60 percent of income earners combined. That same year, the top 10 percent of Massachusetts taxpayers paid 38.2 percent more than all other taxpayers combined, and that figure would rise to 68.1 percent more if the surtax passes.²⁵ Taxpayers with incomes of \$1 million or more had average income of \$3.7 million in 2017 and paid an average of \$1.2 million in combined state and federal taxes, for an effective rate of 32.8 percent. Other taxpayers had an average income of \$70,042 and paid an average of \$14,318 in combined state and federal taxes, for an effective rate of 18.9 percent.²⁶

In an era of stark income inequality, the federal government is better able to address progressivity in taxation and the resulting economic fallout. After all, to avoid taxation, it is far more difficult to leave the country than move across state lines. Increasing the top income tax rate in Massachusetts from 5 percent to 9 percent, an 80 percent increase, runs the risk of incentivizing high income taxpayers and businesses to relocate to lower tax states. If the Commonwealth is to have a serious debate about the merits of a tax hike, we should start with a candid look at how progressive our tax code already is, and ITEP's "Who Pays?" series is far from candid.

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