

Background

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Who Will Pay for President Obama's Tax Increases?

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In his February 24, 2009, speech to Congress, President Barack Obama described his plan to increase the tax burden on high-income Americans:

Now, let me be clear—let me be absolutely clear, because I know you'll end up hearing some of the same claims that rolling back these tax breaks means a massive tax increase on the American people: If your family earns less than \$250,000 a year—a quarter million dollars a year—you will not see your taxes increased a single dime. I repeat: Not one single dime. [Applause.] Not a dime. In fact, the recovery plan provides a tax cut—that's right, a tax cut—for 95 percent of working families. And by the way, these checks are on the way.

According to the President's fiscal year (FY) 2010 budget blueprint, wealthy taxpayers will indeed pay a higher tax rate on the income they derive from wages and salaries, taxable interest, business income, capital gains, dividends, and retirement income. The President also proposes to scale back the value of their itemized deductions, such as charitable contributions, state and local taxes, and mortgage interest.

Specifically, President Obama proposes to:

- Reinstating the 36 percent and 39.6 percent rates (up from the current rates of 33 percent and 35 percent) for taxpayers earning more than \$250,000 (married) and \$200,000 (single);
- Reinstating the personal exemption phase-out and limitation on itemized deductions for those taxpay-

Talking Points

- President Obama believes America's wealthiest households have become too wealthy compared to other Americans. The best way to "remedy" this income inequality is to increase their federal tax burden.
- The President proposes reinstating the 36 percent and 39.6 percent rates (up from 33 percent and 35 percent) for taxpayers earning more than \$250,000 (married) and \$200,000 (single), among other increases.
- Nearly half a million households in the tri-state New York metropolitan area would shoulder the largest increase—\$9.75 billion, almost one-fifth the national total. The situation is almost as grim for San Francisco, Boston, Miami, Chicago, and Los Angeles.
- The President's proposal to raise the top tax rate on capital gains and dividend income disproportionately affects wealthy seniors, who derive more of their income from investments than younger people.
- Lawmakers whose constituencies include many successful entrepreneurs, investors, and professionals should understand that their economies will bear a disproportionate share of the new tax burden.

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ers earning over \$250,000 or \$200,000, respectively; and

- Increase the top rate on capital gains and dividends from 15 percent to 20 percent for those taxpayers earning more than \$250,000 or \$200,000, respectively.¹

Altogether, the White House Office of Management and Budget projects that these changes will raise taxes on wealthy Americans by \$636.7 billion over the next decade, with the increase projected to start at \$28.4 billion in 2011 and rise quickly to \$49 billion in 2012, \$58.1 billion in 2013, \$67.3 billion in 2014, and \$98.6 billion by 2019.²

President Obama believes America's wealthiest households have become too wealthy and that the best way to "remedy" this situation is to increase their federal tax burden. In a message accompanying his FY 2010 budget, the President explained his reasoning:

For the better part of three decades, a disproportionate share of the Nation's wealth has been accumulated by the very wealthy. Yet, instead of using the tax code to lessen these increasing wage disparities, changes in the tax code over the past eight years exacerbated them.

According to the Internal Revenue Service, the Nation's top 400 taxpayers made more than \$263 million on average in 2006, but paid income taxes at the lowest rate in the 15 years in which these data have been

reported. In constant dollars, the average income of the top 400 taxpayers nearly quadrupled since 1992.

It's no surprise, then, that wealth began to be ever more concentrated at the top. By 2004, the wealthiest 10 percent of households held 70 percent of total wealth, and the combined net worth of the top 1 percent of families was larger than that of the bottom 90 percent. In fact, the top 1 percent took home more than 22 percent of total national income, up from 10 percent in 1980... And these disparities are felt far beyond one's bank statement as several studies have found a direct correlation between health outcomes and personal income.³

However one assesses his rationale, it is clear that the President's proposal will dramatically increase the federal tax burden on a relatively small group of taxpayers.⁴ This paper examines the geographical distribution as well as the extent of these proposed tax increases. The analysis relates solely to the President's proposal to increase the top marginal tax rates on wage and investment income on the wealthiest taxpayers as well as his proposal to phase out their personal exemptions and cap their itemized deductions, and omits any additional tax increases that may be borne by these same taxpayers as a result of efforts to reform health care⁵ or control the emission of carbon dioxide through a "cap-and-trade" scheme.⁶

1. U.S. Office of Management and Budget, *A New Era of Responsibility: Renewing America's Promise*, (Washington, D.C.: U.S. Government Printing Office, 2009), at http://www.whitehouse.gov/omb/assets/fy2010_new_era/A_New_Era_of_Responsibility2.pdf (May 8, 2009).
2. *Ibid.*, Table S-6, "Mandatory and Receipt Proposals," p. 123.
3. *Ibid.*, p. 9.
4. The budget resolution for FY 2010 essentially incorporates this plan.
5. See Laura Meckler, "Tax Boost Proposed for Estates, Firms," *The Wall Street Journal*, May 9, 2009, p. A3, who reports on the Administration's proposal to squeeze an estimated \$60 billion "in new tax increases over 10 years on wealthy estates, businesses and others to make up for shortfalls in its fund to pay for an expensive overhaul of the health-care system."
6. See, for example, media accounts indicating that the amount set aside in the FY 2010 budget for a cap-and-trade initiative is inadequate: "President Obama's climate plan could cost industry close to \$2 trillion, nearly three times the White House's initial estimate of the so-called 'cap-and-trade' legislation, according to Senate staffers who were briefed by the White House." (*The Washington Times*, March 19, 2009). Or "A top White House economic adviser told Senate staff a proposed cap-and-trade system could raise 'two to three times' the administration's existing \$646 billion revenue estimate, according to five people at the meeting. Jason Furman, deputy director of the National Economic Council, offered the estimate at a Feb. 26 meeting on Capitol Hill with a bipartisan group of staffers..." (*The Wall Street Journal*, March 17, 2009).

Where Do They Live?

Not surprisingly, President Obama's proposed tax increase will affect some regions more severely than others. Affluent residents in major metropolitan areas, such as the tri-state New York region, the San Francisco Bay Area, Los Angeles, Philadelphia, Miami, Chicago, Boston, Seattle, Las Vegas, and Washington, D.C., will face the largest tax hikes—which could exceed \$2,000 per month per affected household.

IRS data for the 2006 tax year, the latest year for which this data is available, tells us where these wealthy taxpayers reside. Taxpayers with incomes of at least \$200,000 can be sorted by metropolitan area, county, congressional district, and even zip code. Their non-salary income (additional income from dividends, interest, capital gains, and small businesses, as well as distributions from IRAs, pensions, and other forms of retirement income) is also known, as well as their total tax payments for that year.

While their investment portfolios, home values, salaries, and bonuses may be dramatically lower due to the current economic recession, their geographic distribution is likely to remain the same. Beverly Hills, Fifth Avenue, Greenwich, and Pacific Heights will continue to be enclaves of great (if somewhat diminished) wealth relative to other parts of the country. In any event, White House economists claim that by 2012 (the first year in which the full force of the tax hikes will take effect) the economy will be growing at a robust 4.6 percent clip, the unemployment rate will have fallen to 6 percent, and inflation will be a relatively inconsequential 2 percent. Income tax receipts in 2012, they also predict, will have recovered as well, increasing from \$1,044 billion in 2006⁷ to \$1,378 billion.⁸ The current economic malaise, in short, will be but a historical footnote.

Examining where these taxpayers live can offer a reliable roadmap to determining who will pay these higher taxes, and can help inform lawmakers at the state, local, and federal levels how the proposed tax hikes could affect their constituencies.

Who Will Pay?

In 2006, more than 3.9 million taxpayers reported income in excess of \$200,000—these are the people who will comprise the overwhelming majority of those facing tax increases under the President's plan.⁹ Including non-salary income, these taxpayers earned \$1.7 trillion that year, an average of \$435,300 per household.

There are disproportionately large concentrations of these high-wage households in the largest metropolitan areas. While the 15 largest metro areas are home to one-third of the nation's taxpayers, almost half (1.9 million) of those targeted for the President's tax increase live in these regions, and because their incomes are so high (an average of \$498,000) they will be responsible for a disproportionate 62 percent of the national total.

The formula used to calculate the extent of the proposed tax increase is as follows:

1. Calculate the total income for households with wage and salary incomes over \$200,000 per year.¹⁰
2. Subtract \$250,000 in wage and salary income, personal exemptions, and total itemized deductions¹¹ for each affected household.
3. Apply the higher income tax rates, assumed to be an additional 3.5 percentage points, to the remaining income.
4. Assume the tax on all capital gains and dividend income reported by these taxpayers will rise by 5 percentage points.

7. Budget of the United States Government for Fiscal Year 2009, Table 2.1, Receipts by Source 1934-2013, Historical Tables.

8. *A New Era of Responsibility*, Table S-3, "Baseline Projection of Current Policy by Category," p. 117.

9. A relatively small number of additional taxpayers—approximately 100,000 nationwide—earn enough in non-salary income to meet the President's standard for a tax increase (\$250,000 for joint filers, and \$200,000 for those filing as individuals). IRS data does not allow identification of these taxpayers, so they are not included in the following calculations.

10. Total income is the total of wages and salaries, taxable interest, business income, and retirement income from pensions, annuities, Social Security, IRA distributions, and self-employment retirement plans.

11. Itemized deductions include deductions for charitable contributions, state and local taxes, and mortgage interest.

5. Add an additional amount of tax liability (drawn from Obama’s own budget documents) to reflect the added tax owed under his proposal to cap itemized deductions, such as charitable giving, and phase out personal exemptions for high-income households.

Under this formula, these 3.9 million taxpaying households will face a total annual tax increase of about \$49.8 billion, nearly identical to the increase projected by the White House for the first full year in which the President’s tax increase is in effect (\$49 billion).

A significant amount of this increase, moreover, will be borne by small business owners who file as individuals. According to a recent Joint Committee on Taxation analysis of the President’s proposal, nearly half (47 percent) of the income that would be

subject to the marginal tax rate increases would be income earned by small business owners who file as individuals.¹²

A Big Bite Out of the Big Apple

Nearly half a million wealthy households in the tri-state New York metropolitan area would bear the largest tax increase, in both relative and absolute terms. With nearly 7 percent of the nation’s taxpayers, the tri-state area is home to a little more than 12 percent of the nation’s top earners, whose average annual incomes exceed \$586,000. The average increase for these taxpayers will be \$20,223 per year. Taxpayers in Manhattan will be hit the hardest, being required to fork over an additional \$42,438. The tax increase for the Big Apple’s economic elite is \$9.75 billion per year, which amounts to nearly 20 percent of the national total.

Tax Increases for Filers in the 15 Largest Metropolitan Areas

Metro Area	State	Total Tax Returns	Filers With Incomes More Than \$200,000			
			Tax Returns	Total Income	Total New Tax Liability	Tax Increase Per Affected Taxpayer
New York	NY	9,064,206	483,350	\$296,170,589,731	\$9,774,996,002	\$20,223
Los Angeles	CA	5,374,626	214,369	109,363,837,640	3,101,502,059	\$14,468
Chicago	IL	4,303,118	167,696	82,812,516,968	2,563,170,017	\$15,285
Philadelphia	PA	2,743,449	103,277	46,089,969,088	1,193,018,358	\$11,552
Dallas	TX	2,643,900	94,262	49,616,967,757	1,685,642,936	\$17,883
District of Columbia	DC	2,562,160	147,933	58,806,292,654	1,230,169,085	\$8,316
Miami	FL	2,517,236	91,423	58,233,813,500	2,458,732,997	\$26,894
Houston	TX	2,305,582	90,817	45,597,985,976	1,439,888,728	\$15,855
Boston	MA	2,161,490	112,666	59,619,824,778	1,927,657,897	\$17,109
Detroit	MI	2,008,102	51,075	19,660,718,049	396,152,431	\$7,756
San Francisco	CA	1,997,030	136,328	73,514,949,861	2,277,209,974	\$16,704
Atlanta	GA	1,970,602	71,177	34,637,797,136	1,030,757,266	\$14,482
Phoenix	AZ	1,647,008	54,406	25,424,219,592	765,070,634	\$14,062
Seattle	WA	1,571,802	64,993	30,400,507,137	977,429,886	\$15,039
Riverside-San Bernardino	CA	1,558,348	28,924	9,592,504,449	136,514,227	\$4,720

Sources: Heritage Foundation calculations based on 2006 data from the Internal Revenue Service.

Table I • B 2271 heritage.org

12. Representative Dave Camp (R-MI), Ranking Republican on the Committee on Ways and Means, memo, “Effect of President Obama’s and Congressional Democrats’ Proposed Tax Increases on Small Business Activity,” April 23, 2009.

The story is much the same for other large metro areas. Over 136,000 well-heeled taxpayers in the San Francisco Bay Area will be required to pay more than \$2.3 billion in additional taxes, about \$16,700 each. In Boston, more than 112,000 targeted households would be required to ante up an additional \$1.9 billion; in the Los Angeles metro area, the burden will be \$3.1 billion spread among 214,000 households; in Chicago, the increase will be \$2.6 billion per year, and so on. For the estimated tax increase for affected taxpayers in the 15 largest metropolitan areas, see Table 1.

The President's proposal to raise the top tax rate on capital gains and dividend income from 15 percent to 20 percent disproportionately affects affluent seniors, who derive more of their income from investments than the working age population. In the Miami metro area, home to large numbers of affluent seniors, the 91,400 affected households earn more from capital gains (\$25.9 billion) than from wages and salaries (\$21.9 billion), one of the few major metropolitan areas where this is true. Not surprisingly, the average tax increase for affected Miami taxpayers is considerably higher than the national average at \$26,900; in Palm Beach County it is a sky-high \$37,628. Affected taxpayers in the Las Vegas metro area also fit the profile of Miami, earning more in capital gains (\$6.5 billion) than in salary and wages (\$5.3 billion). In all, more than 22,500 Las Vegas taxpayers will be required to send an additional \$583 million to Washington, or \$25,912 per affected household.

Tax Increase by Congressional District

Affluent taxpayers in 47 congressional districts will face a total annual tax increase of \$250 million or more; in 6 districts the increase will exceed \$1 billion. Two New York City congressional districts, separated only by a narrow sliver of Representative Charles Rangel's Harlem constituency, reflect the

two extremes of wealth in America. The so-called Silk Stocking district on Manhattan's East Side, represented by Carolyn Maloney, includes the heaviest concentration of these targeted taxpayers (48,124), while her colleague slightly to the north, Jose Serrano, who represents the impoverished South Bronx, has only 137 taxpayers with wage and salary income sufficient to warrant a tax increase under the President's proposal. See Table 2 for the 50 congressional districts¹³ in which taxpayers face the largest aggregate tax increases.

Wealthy taxpayers in 14 states face annual tax increases in excess of \$1,000 per month. In five—Wyoming, Nevada, New York, Florida, and Connecticut—the annual tax increase exceeds \$20,000 per affected taxpayer. At the other extreme, the average annual tax hike will be less than \$500 per month in 7 states—West Virginia, North Dakota, Iowa, Alaska, New Mexico, Maine, and Mississippi.

Conclusion

As the above analysis suggests, the brunt of the President's proposal to increase the tax burden on America's most economically successful citizens will impact some regions more severely than others. Lawmakers who represent constituencies with heavy concentrations of successful entrepreneurs, investors, and other professionals should appreciate the full extent to which their local economies will have to shoulder this new, often multi-billion-dollar annual tax burden. While it is not the purpose of this paper to discuss the potential economic harm that could befall these regions,¹⁴ lawmakers need to appreciate that major tax policy changes, such as those proposed by the President, do not occur in a vacuum.

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13. Political scientists may find it interesting that 42 of these 50 congressional districts are in so-called Blue States; states whose voters opted for the Democratic Presidential candidate in November 2008.

14. For a detailed analysis of how changes in marginal tax rates can affect the overall level of economic activity, both positively and negatively, see U.S. Department of the Treasury, Office of Tax Analysis, *A Dynamic Analysis of Permanent Extension of the President's Tax Relief*, July 25, 2006. In light of the recent decision by Treasury officials to remove this study from its Web site, copies may be requested directly from the author.

Taxpayers Facing the Biggest Tax Increases, Ranked by Congressional District

Member of Congress	State and District	Party	Number of Tax Filers With Income More Than \$200,000	Total Projected Tax Increase	Average Total New Tax
Carolyn Maloney	NY-14	D	48,124	\$2,378,289,674	\$49,420
James Himes	CT-04	D	42,078	\$1,497,417,128	\$35,587
Jerrold Nadler	NY-08	D	36,733	\$1,375,342,391	\$37,441
Henry Waxman	CA-30	D	42,409	\$1,305,170,141	\$30,776
Anna Eshoo	CA-14	D	40,677	\$1,065,541,141	\$26,195
Ron Klein	FL-22	D	24,571	\$1,024,640,403	\$41,702
Nita Lowey	NY-18	D	38,655	\$991,688,957	\$25,655
Mark Kirk	IL-10	R	35,616	\$908,781,540	\$25,516
John Culberson	TX-07	R	30,112	\$779,374,242	\$25,883
Connie Mack	FL-14	R	22,803	\$691,581,963	\$30,328
Pete Sessions	TX-32	R	19,340	\$643,457,129	\$33,271
John Campbell	CA-48	R	31,827	\$616,178,385	\$19,360
Nancy Pelosi	CA-08	D	21,116	\$615,555,198	\$29,151
Ileana Ros-Lehtinen	FL-18	R	15,842	\$547,956,297	\$34,589
Danny Davis	IL-07	D	16,363	\$533,660,764	\$32,615
Barney Frank	MA-04	D	21,115	\$488,452,495	\$23,133
Rodney Frelinghuysen	NY-11	R	35,629	\$452,286,573	\$12,694
Lynn Woolsey	CA-06	D	21,984	\$408,099,302	\$18,563
Chris Van Hollen	MD-08	D	31,832	\$387,534,475	\$12,174
David Reichert	WA-08	R	22,987	\$384,096,146	\$16,709
John Lewis	GA-05	D	16,567	\$381,676,629	\$23,038
Scott Garrett	NJ-05	R	28,634	\$367,717,557	\$12,842
Brian Bilbray	CA-50	R	24,033	\$365,388,595	\$15,203
Jim McDermott	WA-07	D	17,557	\$354,192,668	\$20,174
Jim Gerlach	PA-06	R	20,251	\$343,425,456	\$16,959
Dina Titus	NV-03	D	14,509	\$340,493,191	\$23,468
Edward Markey	MA-07	D	16,686	\$334,924,991	\$20,072
Leonard Lance	NJ-07	R	30,163	\$329,006,434	\$10,908
John Shadegg	AZ-03	R	14,613	\$309,536,746	\$21,182
Harry Mitchell	AZ-05	D	20,462	\$308,843,460	\$15,093
Thomas Rooney	FL-16	R	12,281	\$307,346,811	\$25,026
Vern Buchanan	FL-13	R	14,775	\$306,803,702	\$20,765
Jackie Speier	CA-12	D	23,157	\$306,462,244	\$13,234
Gary Ackerman	NY-05	D	16,998	\$306,201,116	\$18,014
Lamar Smith	TX-21	R	19,282	\$304,502,189	\$15,792
Diana DeGette	CO-01	D	11,509	\$299,986,492	\$26,066
Michael Capuano	MA-08	D	10,524	\$294,109,281	\$27,947
Tom Price	GA-06	R	26,272	\$286,261,578	\$10,896
Stephen Lynch	MA-09	D	15,076	\$283,803,444	\$18,824
Robert Wexler	FL-19	D	14,362	\$281,444,454	\$19,597
Gary Peters	MI-09	D	22,334	\$279,744,961	\$12,526
Debbie Wasserman Schultz	FL-20	D	14,950	\$279,055,476	\$18,665
Dean Heller	NV-02	R	11,549	\$272,938,273	\$23,633
Erik Paulsen	MN-03	R	21,266	\$271,180,163	\$12,752
Frank Wolf	VA-10	R	28,830	\$269,996,728	\$9,365
Joe Sestak	PA-07	D	17,945	\$268,053,579	\$14,938
Rush Holt	NJ-12	D	26,084	\$265,842,020	\$10,192
Judy Biggert	IL-13	R	23,358	\$245,030,755	\$10,490
Mike Coffman	CO-06	R	22,400	\$238,420,672	\$10,644
Kay Granger	TX-12	R	9,002	\$234,930,634	\$26,097

Sources: Heritage Foundation calculations based on 2006 data from the Internal Revenue Service.

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APPENDIX 1

State-by-State List of Taxpayers With Income More Than \$200,000

State	Number of Tax Filers With Income More Than \$200,000	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Alabama	37,854	\$14,330,077,859	\$378,558	\$323,988,734	\$8,559
Alaska	7,447	\$2,347,692,000	\$315,253	\$37,249,777	\$5,002
Arizona	71,718	\$31,703,022,024	\$442,053	\$906,879,378	\$12,645
Arkansas	18,126	\$6,380,485,620	\$352,002	\$116,024,433	\$6,401
California	609,844	\$291,022,387,074	\$477,208	\$7,849,759,596	\$12,872
Colorado	74,682	\$33,388,594,589	\$447,075	\$976,309,464	\$13,073
Connecticut	88,963	\$54,045,563,253	\$607,503	\$1,821,134,411	\$20,471
Delaware	11,005	\$4,819,101,000	\$437,901	\$128,470,519	\$11,674
District of Columbia	14,617	\$7,258,691,000	\$496,592	\$216,873,690	\$14,837
Florida	258,402	\$140,677,668,273	\$544,414	\$5,367,042,002	\$20,770
Georgia	108,999	\$44,842,892,661	\$411,406	\$1,096,615,720	\$10,061
Hawaii	13,654	\$5,381,678,598	\$394,137	\$135,072,557	\$9,892
Idaho	13,262	\$5,253,939,109	\$396,157	\$137,544,043	\$10,371
Illinois	189,123	\$89,962,138,553	\$475,681	\$2,677,273,726	\$14,156
Indiana	50,642	\$17,898,888,948	\$353,438	\$324,129,664	\$6,400
Iowa	22,173	\$7,349,609,736	\$331,465	\$101,670,526	\$4,585
Kansas	27,861	\$10,418,271,402	\$373,936	\$200,690,250	\$7,203
Kentucky	29,412	\$10,275,368,852	\$349,361	\$183,153,165	\$6,227
Louisiana	37,129	\$13,298,444,440	\$358,172	\$265,918,904	\$7,162
Maine	10,539	\$5,531,370,721	\$335,091	\$55,494,120	\$5,266
Maryland	102,253	\$40,796,254,572	\$398,972	\$849,238,636	\$8,305
Massachusetts	133,899	\$66,491,758,432	\$496,581	\$2,017,444,435	\$15,067
Michigan	92,557	\$34,421,722,545	\$371,896	\$670,565,395	\$7,245
Minnesota	70,229	\$27,573,718,665	\$392,626	\$549,118,655	\$7,819
Mississippi	16,414	\$5,425,462,428	\$330,536	\$89,046,362	\$5,425
Missouri	51,669	\$20,027,070,136	\$387,604	\$425,284,672	\$8,231
Montana	8,266	\$2,793,319,000	\$337,929	\$55,985,112	\$6,773
Nebraska	14,374	\$5,749,694,059	\$400,004	\$128,113,184	\$8,913
Nevada	33,013	\$19,999,361,130	\$605,808	\$836,657,123	\$25,343
New Hampshire	19,257	\$7,935,414,832	\$412,075	\$203,244,461	\$10,554
New Jersey	203,354	\$89,663,764,847	\$440,925	\$1,991,990,360	\$9,796
New Mexico	15,714	\$5,111,427,177	\$325,271	\$81,820,111	\$5,207
New York	320,642	\$200,201,338,142	\$624,376	\$6,778,024,325	\$21,139
North Carolina	96,161	\$36,699,847,527	\$381,649	\$746,437,052	\$7,762
North Dakota	4,487	\$1,355,193,000	\$302,027	\$14,483,944	\$3,228
Ohio	100,830	\$38,615,316,418	\$382,974	\$741,060,824	\$7,350
Oklahoma	28,917	\$11,426,300,362	\$395,144	\$272,373,613	\$9,419
Oregon	41,099	\$14,855,144,055	\$361,443	\$280,499,730	\$6,825
Pennsylvania	147,465	\$61,504,119,048	\$417,077	\$1,487,114,992	\$10,085
Rhode Island	13,149	\$5,370,455,328	\$408,440	\$123,877,556	\$9,421
South Carolina	39,334	\$14,851,151,243	\$377,562	\$334,769,335	\$8,511
South Dakota	6,434	\$2,281,136,000	\$354,544	\$54,250,845	\$8,432
Tennessee	57,734	\$26,575,607,005	\$460,308	\$797,474,173	\$13,813
Texas	284,074	\$135,629,053,552	\$477,443	\$4,225,570,849	\$14,875
Utah	24,864	\$9,625,607,137	\$387,134	\$226,844,625	\$9,123
Vermont	6,341	\$2,184,605,000	\$344,521	\$40,432,923	\$6,376
Virginia	133,257	\$50,194,170,667	\$376,673	\$1,003,526,590	\$7,531
Washington	93,314	\$40,513,253,864	\$434,159	\$1,219,648,511	\$13,070
West Virginia	8,504	\$2,607,696,534	\$306,653	\$27,077,587	\$3,184
Wisconsin	53,829	\$21,268,107,589	\$395,108	\$461,926,406	\$8,581
Wyoming	6,372	\$3,838,978,000	\$602,476	\$171,149,992	\$26,860
U.S. Total	3,923,258	\$1,799,771,936	\$458,744	\$49,826,347,057	\$12,700

Sources: Heritage Foundation calculations based on 2006 data from the Internal Revenue Service.

Table A-1 • B 2271  heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District

APPENDIX 2

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Alabama							
Bonner	1	R	5,655	\$2,236,534,908	\$395,530	\$55,292,490	\$9,778
Bright	2	D	4,000	\$1,447,998,899	\$362,011	\$32,083,682	\$8,021
Rogers	3	R	3,483	\$1,195,509,264	\$343,275	\$23,588,809	\$6,773
Aderholt	4	R	2,803	\$934,256,925	\$333,251	\$16,282,059	\$5,808
Griffith	5	D	6,314	\$2,222,197,261	\$351,972	\$44,434,384	\$7,038
Bachus	6	R	13,472	\$5,615,522,846	\$416,838	\$141,784,340	\$10,525
Davis	7	D	2,129	\$678,057,756	\$318,554	\$10,522,969	\$4,944
Alaska							
Young	0	R	7,447	\$2,347,692,000	\$315,253	\$37,249,777	\$5,002
Arizona							
Kirkpatrick	1	D	4,541	\$1,493,904,441	\$328,955	\$30,716,939	\$6,764
Franks	2	R	6,748	\$2,157,613,717	\$319,764	\$35,894,130	\$5,320
Shadegg	3	R	14,613	\$8,390,527,751	\$574,171	\$309,536,746	\$21,182
Pastor	4	D	2,597	\$1,187,388,136	\$457,301	\$35,515,542	\$13,678
Mitchell	5	D	20,462	\$10,040,937,980	\$490,701	\$308,843,460	\$15,093
Flake	6	R	10,176	\$3,732,961,992	\$366,856	\$76,819,559	\$7,549
Grijalva	7	D	2,597	\$811,197,313	\$312,390	\$12,418,659	\$4,782
Giffords	8	D	9,984	\$3,888,490,694	\$389,464	\$97,134,341	\$9,729
Arkansas							
Berry	1	D	2,529	\$675,291,815	\$266,999	\$3,233,199	\$1,278
Snyder	2	D	6,684	\$2,407,529,259	\$360,170	\$43,026,941	\$6,437
Boozman	3	R	6,329	\$2,576,681,555	\$407,118	\$64,157,981	\$10,137
Ross	4	D	2,584	\$720,982,991	\$279,065	\$5,606,312	\$2,170
California							
Thompson	1	D	8,539	\$3,218,953,477	\$376,968	\$68,162,570	\$7,982
Herger	2	R	4,444	\$1,465,830,471	\$329,811	\$24,761,223	\$5,571
Lungren	3	R	8,817	\$3,080,797,018	\$349,397	\$48,730,166	\$5,527
McClintock	4	R	13,225	\$4,799,022,067	\$362,888	\$83,457,905	\$6,311
Matsui	5	D	4,093	\$1,390,970,321	\$339,846	\$20,875,541	\$5,100
Woolsey	6	D	21,984	\$12,255,399,229	\$557,470	\$408,099,302	\$18,563
Miller	7	D	5,341	\$1,556,136,709	\$291,355	\$10,168,922	\$1,904
Pelosi	8	D	21,116	\$15,432,450,276	\$730,846	\$615,555,198	\$29,151
Lee	9	D	13,459	\$5,750,150,634	\$427,231	\$134,838,511	\$10,018
Tauscher	10	D	21,383	\$9,241,743,137	\$432,199	\$211,678,233	\$9,899
McNerney	11	D	21,977	\$8,788,664,956	\$399,898	\$168,352,754	\$7,660
Speier	12	D	23,157	\$11,320,485,918	\$488,854	\$306,462,244	\$13,234
Stark	13	D	11,217	\$3,948,528,071	\$352,010	\$58,414,191	\$5,208

Table B-2 • B 2271 heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
California (cont.)							
Eshoo	14	D	40,677	\$28,658,762,375	\$704,541	\$1,065,541,141	\$26,195
Honda	15	D	23,469	\$9,576,572,943	\$408,052	\$191,773,852	\$8,171
Lofgren	16	D	13,518	\$4,874,065,422	\$360,553	\$2,718,305	\$5,379
Farr	17	D	9,234	\$4,024,113,009	\$435,815	\$108,330,515	\$11,732
Cardoza	18	D	2,598	\$833,185,831	\$320,700	\$10,827,359	\$4,168
Radanovich	19	R	6,950	\$2,515,948,821	\$362,033	\$43,369,220	\$6,241
Costa	20	D	1,488	\$435,857,091	\$292,822	\$4,224,754	\$2,838
Nunes	21	R	4,629	\$1,554,162,953	\$335,723	\$22,033,422	\$4,760
McCarthy	22	R	6,390	\$2,253,197,498	\$352,606	\$37,342,983	\$5,844
Capps	23	D	9,898	\$4,979,947,607	\$503,123	\$162,581,320	\$16,426
Gallegly	24	R	16,383	\$6,690,594,483	\$408,395	\$138,309,101	\$8,442
McKeon	25	R	6,877	\$2,277,001,991	\$331,091	\$27,046,270	\$3,933
Dreier	26	R	15,594	\$6,629,836,594	\$425,163	\$147,890,816	\$9,484
Sherman	27	D	8,862	\$3,477,918,568	\$392,473	\$68,304,373	\$7,708
Berman	28	D	10,070	\$5,419,527,004	\$538,209	\$153,904,558	\$15,284
Schiff	29	D	12,076	\$4,722,783,428	\$391,098	\$91,723,903	\$7,596
Waxman	30	D	42,409	\$33,517,663,651	\$790,340	\$1,305,170,141	\$30,776
Becerra	31	D	2,342	\$927,581,699	\$396,044	\$18,870,107	\$8,057
Solis	32	D	2,101	\$707,485,591	\$336,751	\$11,371,792	\$5,413
Watson	33	D	6,218	\$2,458,741,059	\$395,404	\$47,748,767	\$7,679
Roybal-Allard	34	D	2,326	\$883,277,325	\$379,705	\$17,890,514	\$7,691
Waters	35	D	2,272	\$755,066,297	\$332,336	\$9,723,246	\$4,280
Harman	36	D	17,901	\$8,243,806,740	\$460,530	\$204,801,546	\$11,441
Richardson	37	D	2,850	\$983,115,447	\$345,005	\$13,616,696	\$4,779
Napolitano	38	D	2,034	\$670,790,863	\$329,780	\$9,453,499	\$4,648
Sanchez	39	D	2,683	\$773,718,165	\$288,379	\$5,034,544	\$1,876
Royce	40	R	9,102	\$3,107,999,009	\$341,478	\$41,126,934	\$4,519
Lewis	41	R	5,643	\$1,540,957,938	\$273,077	\$7,568,515	\$1,341
Miller	42	R	15,474	\$5,533,847,614	\$357,612	\$79,886,586	\$5,162
Baca	43	D	1,182	\$321,121,485	\$271,644	\$1,224,229	\$1,036
Calvert	44	R	11,381	\$4,334,574,505	\$380,876	\$76,379,432	\$6,711
Bono Mack	45	R	8,476	\$3,391,804,476	\$400,188	\$81,637,539	\$9,632
Rohrabacher	46	R	18,981	\$8,099,275,540	\$426,706	\$180,932,072	\$9,532
Sanchez	47	D	1,735	\$591,338,309	\$340,851	\$8,448,907	\$4,870
Campbell	48	R	31,827	\$18,703,675,719	\$587,667	\$616,178,385	\$19,360
Issa	49	R	6,834	\$2,175,240,388	\$318,299	\$26,776,007	\$3,918
Billray	50	R	24,033	\$12,289,524,854	\$511,352	\$365,388,595	\$15,203
Filner	51	D	2,450	\$656,454,659	\$267,963	\$1,766,364	\$721
Hunter	52	R	10,965	\$3,842,649,775	\$350,457	\$57,821,423	\$5,273
Davis	53	D	11,161	\$5,340,068,064	\$478,468	\$155,465,107	\$13,930

Table B-2 • B 2271 heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Colorado							
DeGette	1	D	11,509	\$7,461,660,733	\$648,346	\$299,986,492	\$26,066
Polis	2	D	13,439	\$5,858,875,951	\$435,966	\$167,728,369	\$12,481
Salazar	3	D	7,744	\$3,649,392,817	\$471,279	\$129,857,070	\$16,770
Markey	4	D	7,324	\$2,605,759,593	\$355,769	\$54,892,200	\$7,495
Lamborn	5	R	6,706	\$2,267,890,261	\$338,164	\$42,658,515	\$6,361
Coffman	6	R	22,400	\$9,524,716,865	\$425,203	\$238,420,672	\$10,644
Perlmutter	7	D	5,560	\$2,020,298,369	\$363,364	\$42,766,146	\$7,692
Connecticut							
Larson	1	D	10,636	\$3,775,176,074	\$354,950	\$59,677,368	\$5,611
Courtney	2	D	11,496	\$4,121,534,554	\$358,522	\$70,159,062	\$6,103
DeLauro	3	D	9,564	\$3,431,318,759	\$358,759	\$56,553,178	\$5,913
Himes	4	D	42,078	\$36,408,378,758	\$865,269	\$1,497,417,128	\$35,587
Murphy	5	D	15,190	\$6,309,155,108	\$415,355	\$137,327,675	\$9,041
Delaware							
Castle	0	R	11,005	\$4,819,101,000	\$437,901	\$128,470,519	\$11,674
District of Columbia							
Norton	0	D	14,617	\$7,258,691,000	\$496,592	\$216,873,690	\$14,837
Florida							
Miller	1	R	5,877	\$2,340,408,733	\$398,239	\$67,526,409	\$11,490
Boyd	2	D	7,365	\$3,077,254,951	\$417,828	\$92,756,883	\$12,594
Brown	3	D	4,126	\$2,160,706,063	\$523,712	\$80,265,691	\$19,455
Crenshaw	4	R	9,384	\$4,688,550,263	\$499,614	\$161,331,928	\$17,192
Brown-Waite	5	R	6,527	\$2,315,112,930	\$354,677	\$56,067,540	\$8,590
Stearns	6	R	7,454	\$2,755,041,718	\$369,590	\$68,180,094	\$9,146
Mica	7	R	14,011	\$6,792,604,117	\$484,797	\$223,624,581	\$15,960
Grayson	8	D	10,804	\$5,310,063,388	\$491,490	\$174,572,000	\$16,158
Billirakis	9	R	11,530	\$4,350,271,972	\$377,317	\$99,441,045	\$8,625
Young	10	R	9,208	\$4,308,808,934	\$467,935	\$141,314,752	\$15,347
Castor	11	D	7,943	\$4,034,011,010	\$507,892	\$138,872,393	\$17,484
Putnam	12	R	5,809	\$2,279,593,322	\$392,397	\$64,294,950	\$11,067
Buchanan	13	R	14,775	\$7,843,681,789	\$530,883	\$306,803,702	\$20,765
Mack	14	R	22,803	\$15,449,086,073	\$677,498	\$691,581,963	\$30,328
Posey	15	R	9,722	\$5,111,194,884	\$525,753	\$192,694,874	\$19,821
Rooney	16	R	12,281	\$7,343,570,282	\$597,955	\$307,346,811	\$25,026
Meek	17	D	2,743	\$1,184,287,426	\$431,819	\$36,492,651	\$13,306
Ros-Lehtinen	18	R	15,842	\$11,913,631,274	\$752,025	\$547,956,297	\$34,589

Table B-2 • B 2271 heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Florida (cont.)							
Wexler	19	D	14,362	\$7,492,496,320	\$521,699	\$281,444,454	\$19,597
Wasserman Schultz	20	D	14,950	\$7,818,340,712	\$522,950	\$279,055,476	\$18,665
Diaz-Balart	21	R	8,262	\$4,010,990,461	\$485,477	\$132,706,738	\$16,062
Klein	22	D	24,571	\$20,864,660,217	\$849,166	\$1,024,640,403	\$41,702
Hastings	23	D	4,620	\$2,409,357,802	\$521,477	\$89,717,804	\$19,418
Kosmas	24	D	8,044	\$3,011,584,276	\$374,400	\$73,379,459	\$9,123
Diaz-Balart	25	R	5,389	\$1,812,359,356	\$336,284	\$34,973,101	\$6,489
Georgia							
Kingston	1	R	5,059	\$1,931,795,888	\$381,849	\$47,064,618	\$9,303
Bishop	2	D	2,769	\$940,101,393	\$339,539	\$17,779,799	\$6,422
Westmoreland	3	R	7,190	\$2,486,744,399	\$345,864	\$44,702,220	\$6,217
Johnson	4	D	5,260	\$1,967,249,622	\$374,035	\$40,678,188	\$7,734
Lewis	5	D	16,567	\$10,255,077,986	\$619,004	\$381,676,629	\$23,038
Price	6	R	26,272	\$11,341,249,761	\$431,691	\$286,261,578	\$10,896
Linder	7	R	11,112	\$3,908,231,743	\$351,704	\$65,643,911	\$5,907
Marshall	8	D	3,909	\$1,272,150,307	\$325,426	\$19,177,707	\$4,906
Deal	9	R	8,784	\$3,162,703,648	\$360,045	\$63,654,624	\$7,246
Broun	10	R	6,859	\$2,345,913,354	\$342,006	\$42,267,802	\$6,162
Gingrey	11	R	7,640	\$2,640,424,807	\$345,607	\$43,084,953	\$5,639
Barrow	12	D	2,944	\$952,879,692	\$323,673	\$15,698,515	\$5,332
Scott	13	D	4,634	\$1,638,370,061	\$353,537	\$28,925,177	\$6,242
Hawaii							
Abercrombie	1	D	7,990	\$3,406,429,488	\$426,312	\$95,439,149	\$11,944
Hirono	2	D	5,664	\$1,975,249,110	\$348,746	\$39,633,408	\$6,998
Idaho							
Minnick	1	D	6,906	\$2,561,679,128	\$370,924	\$61,324,237	\$8,880
Simpson	2	R	6,356	\$2,692,259,981	\$423,575	\$76,219,806	\$11,992
Illinois							
Rush	1	D	3,240	\$1,140,240,670	\$351,898	\$21,204,389	\$6,544
Jackson	2	D	1,923	\$628,840,090	\$327,004	\$9,059,664	\$4,711
Lipinski	3	D	5,620	\$2,021,291,531	\$359,654	\$37,721,754	\$6,712
Gutierrez	4	D	3,342	\$1,329,124,755	\$397,696	\$31,292,606	\$9,363
Emanuel	5	D	10,393	\$5,172,493,860	\$497,706	\$164,685,877	\$15,846
Roskam	6	R	14,159	\$5,611,292,191	\$396,317	\$125,403,480	\$8,857
Davis	7	D	16,363	\$12,299,850,159	\$751,703	\$533,660,764	\$32,615
Bean	8	D	16,010	\$6,941,339,085	\$433,553	\$173,206,761	\$10,818
Schatkowsky	9	D	12,644	\$5,505,657,826	\$435,430	\$153,107,960	\$12,109

Table B-2 • B 2271  heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Illinois (cont.)							
Kirk	10	R	35,616	\$23,297,153,105	\$654,120	\$908,781,540	\$25,516
Halvorson	11	D	6,086	\$1,948,242,033	\$320,108	\$28,123,295	\$4,621
Costello	12	D	3,283	\$1,035,504,995	\$315,390	\$14,151,091	\$4,310
Biggert	13	R	23,358	\$10,039,290,865	\$429,803	\$245,030,755	\$10,490
Foster	14	D	11,465	\$4,180,595,980	\$364,645	\$80,291,333	\$7,003
Johnson	15	R	4,682	\$1,447,473,283	\$309,167	\$18,506,705	\$3,953
Manzullo	16	R	7,648	\$2,631,032,760	\$344,014	\$45,931,851	\$6,006
Hare	17	D	3,236	\$1,171,746,905	\$362,116	\$22,790,523	\$7,043
Schock	18	R	6,266	\$2,368,580,902	\$378,029	\$47,788,996	\$7,627
Shimkus	19	R	3,789	\$1,192,387,558	\$314,670	\$16,534,382	\$4,363
Indiana							
Visclosky	1	D	4,756	\$1,594,867,407	\$335,325	\$25,763,984	\$5,417
Donnelly	2	D	4,321	\$1,357,968,972	\$314,256	\$15,888,385	\$3,677
Souder	3	R	5,663	\$1,912,536,027	\$337,718	\$30,613,527	\$5,406
Buyer	4	R	7,051	\$2,509,611,763	\$355,944	\$46,754,669	\$6,631
Burton	5	R	13,190	\$5,227,479,984	\$396,309	\$115,453,593	\$8,753
Pence	6	R	2,949	\$845,583,044	\$286,708	\$7,660,529	\$2,597
Carson	7	D	4,396	\$1,867,094,349	\$424,773	\$49,533,701	\$11,269
Ellsworth	8	D	3,872	\$1,212,245,697	\$313,058	\$15,107,149	\$3,901
Hill	9	D	4,444	\$1,371,501,705	\$308,646	\$17,354,128	\$3,905
Iowa							
Braley	1	D	4,282	\$1,399,132,720	\$326,783	\$16,720,299	\$3,905
Loebuck	2	D	4,908	\$1,568,103,453	\$319,475	\$19,216,151	\$3,915
Boswell	3	D	6,401	\$2,520,953,299	\$393,842	\$52,707,001	\$8,234
Latham	4	R	3,917	\$1,198,357,187	\$305,958	\$13,007,132	\$3,321
King	5	R	2,666	\$663,063,077	\$248,754	\$19,944	\$7
Kansas							
Moran	1	R	2,865	\$785,426,958	\$274,168	\$5,190,778	\$1,812
Jenkins	2	R	3,981	\$1,216,934,847	\$305,659	\$14,001,170	\$3,517
Moore	3	D	14,975	\$5,977,390,753	\$399,165	\$126,267,844	\$8,432
Tiahrt	4	R	6,040	\$2,438,518,844	\$403,712	\$55,230,459	\$9,144
Kentucky							
Whitfield	1	R	2,554	\$747,074,709	\$292,551	\$8,245,013	\$3,229
Guthrie	2	R	3,454	\$1,088,019,312	\$315,018	\$15,875,693	\$4,597
Yarmuth	3	D	9,021	\$3,475,059,539	\$385,201	\$74,511,547	\$8,259
Davis	4	R	6,165	\$2,164,334,714	\$351,051	\$36,076,516	\$5,852

Table B-2 • B 2271 heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Kentucky (cont.)							
Rogers	5	R	1,798	\$524,928,850	\$291,986	\$4,962,335	\$2,760
Chandler	6	D	6,420	\$2,275,951,728	\$354,518	\$43,482,061	\$6,773
Louisiana							
Scalise	1	R	9,310	\$3,457,907,881	\$371,425	\$72,155,178	\$7,750
Cao	2	R	3,862	\$1,687,419,107	\$436,955	\$47,135,819	\$12,206
Melancon	3	D	3,848	\$1,392,171,143	\$361,748	\$29,697,878	\$7,717
Fleming	4	R	4,164	\$1,364,570,939	\$327,687	\$21,349,901	\$5,127
Alexander	5	R	3,307	\$1,001,875,573	\$303,000	\$12,809,782	\$3,874
Cassidy	6	R	6,819	\$2,273,833,020	\$333,471	\$37,113,928	\$5,443
Boustany	7	R	5,819	\$2,120,666,777	\$364,427	\$45,656,418	\$7,846
Maine							
Pingree	1	D	7,781	\$2,763,435,088	\$355,137	\$50,808,339	\$6,530
Michaud	2	D	2,757	\$767,935,633	\$278,520	\$4,685,781	\$1,699
Maryland							
Kratovil Jr.	1	D	12,698	\$4,690,887,427	\$369,413	\$87,608,846	\$6,899
Ruppersberger	2	D	6,228	\$2,736,550,886	\$439,387	\$68,896,336	\$11,062
Sarbanes	3	D	13,448	\$5,814,116,957	\$432,348	\$141,622,847	\$10,531
Edwards	4	D	8,889	\$2,725,004,202	\$306,562	\$23,059,524	\$2,594
Hoyer	5	D	8,220	\$2,335,660,704	\$284,134	\$12,120,090	\$1,474
Bartlett	6	R	10,300	\$3,491,578,745	\$338,980	\$47,295,471	\$4,592
Cummings	7	D	10,638	\$4,166,972,942	\$391,718	\$81,101,048	\$7,624
Van Hollen	8	D	31,832	\$14,835,482,709	\$466,052	\$387,534,475	\$12,174
Massachusetts							
Oliver	1	D	5,344	\$1,673,579,649	\$313,160	\$21,773,454	\$4,074
Neal	2	D	6,359	\$2,117,034,682	\$332,894	\$29,003,777	\$4,561
McGovern	3	D	12,061	\$4,213,965,332	\$349,394	\$62,062,250	\$5,146
Frank	4	D	21,115	\$13,155,408,670	\$623,033	\$488,452,495	\$23,133
Tsongas	5	D	16,336	\$7,701,374,177	\$471,435	\$214,346,183	\$13,121
Tierney	6	D	16,192	\$6,945,532,238	\$428,946	\$169,006,341	\$10,438
Markey	7	D	16,686	\$9,553,500,793	\$572,550	\$334,924,991	\$20,072
Capuano	8	D	10,524	\$7,187,521,322	\$682,978	\$294,109,281	\$27,947
Lynch	9	D	15,076	\$8,357,643,579	\$554,355	\$283,803,444	\$18,824
Delahunt	10	D	14,205	\$5,586,197,990	\$393,246	\$119,962,219	\$8,445

Table B-2 • B 2271  heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Michigan							
Stupak	1	D	3,055	\$924,999,809	\$302,806	\$11,770,865	\$3,853
Hoekstra	2	R	4,563	\$1,772,242,541	\$388,384	\$44,340,606	\$9,717
Ehlers	3	R	6,673	\$2,892,764,541	\$433,506	\$77,087,562	\$11,552
Camp	4	R	4,834	\$1,676,424,434	\$346,781	\$28,893,476	\$5,977
Kildee	5	D	3,156	\$1,014,482,911	\$321,484	\$13,240,004	\$4,196
Upton	6	R	5,369	\$1,847,366,139	\$344,111	\$31,362,965	\$5,842
Schauer	7	D	4,653	\$1,517,016,246	\$326,019	\$20,425,235	\$4,390
Rogers	8	R	7,970	\$2,496,502,274	\$313,251	\$25,918,399	\$3,252
Peters	9	D	22,334	\$10,321,966,832	\$462,167	\$279,744,961	\$12,526
Miller	10	R	5,376	\$1,488,403,887	\$276,851	\$6,637,053	\$1,235
McCotter	11	R	9,759	\$3,082,536,845	\$315,879	\$30,999,671	\$3,177
Levin	12	D	3,050	\$987,906,598	\$323,865	\$13,659,773	\$4,478
Kilpatrick	13	D	3,444	\$1,659,755,261	\$481,863	\$48,122,368	\$13,971
Conyers	14	D	1,579	\$442,611,064	\$280,358	\$2,593,894	\$1,643
Dingell	15	D	6,743	\$2,296,743,163	\$340,610	\$35,768,563	\$5,305
Minnesota							
Walz	1	D	4,961	\$1,560,817,070	\$314,606	\$17,549,677	\$3,537
Kline	2	R	11,386	\$3,710,325,644	\$325,864	\$41,405,240	\$3,636
Paulsen	3	R	21,266	\$10,278,864,667	\$483,345	\$271,180,163	\$12,752
McCollum	4	D	8,837	\$3,621,785,638	\$409,845	\$79,233,539	\$8,966
Ellison	5	D	7,684	\$3,651,114,767	\$475,130	\$103,271,374	\$13,439
Bachmann	6	R	9,575	\$2,959,426,539	\$309,085	\$26,605,774	\$2,779
Peterson	7	D	2,943	\$785,779,551	\$266,978	\$3,593,224	\$1,221
Oberstar	8	D	3,576	\$1,005,604,789	\$281,210	\$6,279,665	\$1,756
Mississippi							
Childers	1	D	3,624	\$1,083,613,422	\$298,976	\$11,607,093	\$3,202
Thompson	2	D	2,565	\$761,391,356	\$296,789	\$8,887,373	\$3,464
Harper	3	R	5,926	\$2,071,877,905	\$349,651	\$39,108,886	\$6,600
Taylor	4	D	4,299	\$1,508,579,745	\$350,938	\$29,443,010	\$6,849
Missouri							
Clay	1	D	5,237	\$2,452,661,318	\$468,303	\$69,374,171	\$13,246
Akin	2	R	17,366	\$7,255,600,812	\$417,793	\$167,142,392	\$9,624
Carnahan	3	D	6,518	\$2,868,814,246	\$440,161	\$76,707,937	\$11,769
Skelton	4	D	2,429	\$638,990,123	\$263,090	\$2,625,690	\$1,081
Cleaver	5	D	4,524	\$1,886,189,880	\$416,918	\$47,513,687	\$10,502
Graves	6	R	4,426	\$1,361,621,042	\$307,616	\$13,766,703	\$3,110

Table B-2 • B 2271  heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Missouri (cont.)							
Blunt	7	R	4,678	\$1,602,749,289	\$342,591	\$27,782,254	\$5,939
Emerson	8	R	2,118	\$565,932,323	\$267,184	\$2,306,377	\$1,089
Leuetkemeyer	9	R	4,372	\$1,394,511,103	\$318,987	\$18,065,462	\$4,132
Montana							
Rehberg	0	R	8,266	\$2,793,319,000	\$337,929	\$55,985,112	\$6,773
Nebraska							
Fortenberry	1	R	4,199	\$1,298,567,476	\$309,275	\$13,710,586	\$3,265
Terry	2	R	7,944	\$3,859,013,659	\$485,789	\$112,056,100	\$14,106
Smith	3	R	2,232	\$592,112,924	\$265,337	\$2,346,498	\$1,052
Nevada							
Berkley	1	D	6,955	\$4,840,736,719	\$696,051	\$219,615,325	\$31,579
Heller	2	R	11,549	\$6,659,099,630	\$576,583	\$274,681,788	\$23,784
Titus	3	D	14,509	\$8,499,524,781	\$585,815	\$342,360,010	\$23,597
New Hampshire							
Shea-Porter	1	D	9,555	\$3,792,431,856	\$396,900	\$88,820,808	\$9,296
Hodes	2	D	9,702	\$4,142,982,976	\$427,019	\$114,423,653	\$11,794
New Jersey							
Andrews	1	D	5,683	\$1,842,495,931	\$324,226	\$17,713,489	\$3,117
LoBiondo	2	R	6,464	\$2,138,706,972	\$330,852	\$28,997,163	\$4,486
Adler	3	D	12,382	\$4,700,471,555	\$379,627	\$85,450,160	\$6,901
Smith	4	R	11,738	\$4,349,756,340	\$370,578	\$73,324,045	\$6,247
Garrett	5	R	28,634	\$14,228,425,197	\$496,914	\$367,717,557	\$12,842
Pallone	6	D	11,702	\$4,418,936,500	\$377,630	\$76,127,107	\$6,506
Lance	7	R	30,163	\$14,090,796,323	\$467,156	\$329,006,434	\$10,908
Pascarell	8	D	12,614	\$5,037,812,453	\$399,384	\$91,932,579	\$7,288
Rothman	9	D	10,485	\$4,553,645,194	\$434,304	\$104,409,248	\$9,958
Payne	10	D	5,099	\$2,435,043,212	\$477,527	\$59,044,118	\$11,579
Frelinghuysen	11	R	35,629	\$17,738,344,005	\$497,866	\$452,286,573	\$12,694
Holt	12	D	26,084	\$11,619,100,568	\$445,448	\$265,842,020	\$10,192
Sires	13	D	6,678	\$2,510,230,597	\$375,902	\$40,139,866	\$6,011
New Mexico							
Heinrich	1	D	7,053	\$2,209,525,188	\$313,269	\$30,492,661	\$4,323
Teague	2	D	2,775	\$855,986,841	\$308,508	\$10,814,600	\$3,898
Lujan	3	D	5,887	\$2,045,915,148	\$347,552	\$40,512,850	\$6,882

Table B-2 • B 2271  heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
New York							
Bishop	1	D	14,187	\$7,089,354,795	\$499,698	\$209,377,283	\$14,758
Israel	2	D	18,789	\$7,903,898,248	\$420,675	\$160,934,372	\$8,566
King	3	R	17,527	\$8,445,452,536	\$481,861	\$222,807,253	\$12,712
McCarthy	4	D	16,228	\$7,619,185,865	\$469,502	\$196,886,818	\$12,132
Ackerman	5	D	16,998	\$9,572,335,406	\$563,145	\$306,201,116	\$18,014
Meeks	6	D	1,391	\$390,829,403	\$280,899	\$1,829,720	\$1,315
Crowley	7	D	1,350	\$352,033,154	\$260,731	\$518,093	\$384
Nadler	8	D	36,733	\$335,109,995,230	\$912,281	\$1,375,342,391	\$37,441
Weiner	9	D	6,256	\$2,316,644,870	\$370,331	\$40,546,353	\$6,482
Towns	10	D	2,719	\$1,217,536,125	\$447,826	\$28,460,268	\$10,468
Clarke	11	D	5,296	\$2,413,979,806	\$455,841	\$56,758,178	\$10,718
Velazquez	12	D	5,472	\$3,093,043,899	\$565,245	\$91,377,326	\$16,699
McMahon	13	D	7,491	\$2,707,477,480	\$361,427	\$41,356,736	\$5,521
Maloney	14	D	48,124	\$52,788,293,161	\$1,096,914	\$2,378,289,674	\$49,420
Rangel	15	D	7,812	\$4,315,339,324	\$552,422	\$122,290,368	\$15,655
Serrano	16	D	137	\$30,858,624	\$225,492	-\$231,145	-\$1,689
Engel	17	D	8,661	\$3,751,276,449	\$433,117	\$88,457,565	\$10,213
Lowey	18	D	38,655	\$27,358,688,096	\$707,760	\$991,688,957	\$25,655
Hall	19	D	18,074	\$8,313,126,152	\$459,956	\$203,783,260	\$11,275
Gillibrand	20	D	6,750	\$2,881,368,114	\$426,868	\$70,796,425	\$10,488
Tonko	21	D	6,088	\$2,098,478,206	\$344,701	\$30,808,064	\$5,061
Hinchesy	22	D	4,924	\$1,516,464,657	\$307,959	\$15,370,887	\$3,121
McHugh	23	R	1,989	\$556,821,856	\$279,950	\$2,634,095	\$1,324
Arcuri	24	D	2,810	\$816,037,068	\$290,367	\$5,159,973	\$1,836
Maffei	25	D	6,364	\$2,035,591,077	\$319,874	\$21,602,953	\$3,395
Lee	26	R	5,938	\$2,003,676,903	\$337,436	\$26,880,896	\$4,527
Higgins	27	D	3,399	\$1,138,688,313	\$335,014	\$14,859,537	\$4,372
Slaughter	28	D	3,215	\$1,126,465,643	\$350,400	\$17,738,843	\$5,518
Massa	29	D	7,266	\$2,837,397,682	\$390,520	\$55,498,066	\$7,638
North Carolina							
Butterfield	1	D	2,739	\$896,426,358	\$327,342	\$13,539,417	\$4,944
Etheridge	2	D	3,378	\$1,002,387,066	\$296,725	\$9,717,220	\$2,876
Jones	3	R	4,440	\$1,421,826,975	\$320,205	\$20,906,270	\$4,708
Price	4	D	16,878	\$6,217,469,825	\$368,381	\$112,706,621	\$6,678
Foxx	5	R	6,559	\$2,422,525,086	\$369,353	\$48,381,232	\$7,377
Coble	6	R	6,513	\$2,282,039,051	\$350,372	\$39,568,037	\$6,075
McIntyre	7	D	5,815	\$2,258,081,223	\$388,319	\$55,975,095	\$9,626
Kissell	8	D	4,159	\$1,579,061,746	\$379,718	\$31,672,012	\$7,616

Table B-2 • B 2271  heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
North Carolina (cont.)							
Myrick	9	R	19,697	\$8,951,001,387	\$454,444	\$218,540,511	\$11,095
McHenry	10	R	5,356	\$1,887,921,214	\$352,465	\$31,447,003	\$5,871
Shuler	11	D	5,783	\$1,981,790,202	\$342,671	\$39,466,963	\$6,824
Watt	12	D	5,472	\$2,043,600,327	\$373,492	\$39,113,246	\$7,148
Miller	13	D	9,373	\$3,755,717,067	\$400,698	\$85,403,424	\$9,112
North Dakota							
Pomeroy	0	D	4,487	\$1,355,193,000	\$302,027	\$14,483,944	\$3,228
Ohio							
Driehaus	1	D	5,026	\$1,882,732,696	\$374,599	\$37,245,612	\$7,411
Schmidt	2	R	13,051	\$5,795,371,933	\$444,064	\$142,450,587	\$10,915
Turner	3	R	6,065	\$2,252,361,819	\$371,399	\$40,572,058	\$6,690
Jordan	4	R	2,910	\$924,388,097	\$317,606	\$10,030,621	\$3,446
Latta	5	R	2,856	\$888,448,195	\$311,043	\$9,503,363	\$3,327
Wilson	6	D	2,591	\$782,987,506	\$302,216	\$7,296,696	\$2,816
Austria	7	R	3,503	\$1,054,912,191	\$301,161	\$9,577,209	\$2,734
Boehner	8	R	4,504	\$1,414,187,545	\$314,007	\$15,392,331	\$3,418
Kaptur	9	D	4,691	\$1,736,515,644	\$370,147	\$30,484,659	\$6,498
Kucinich	10	D	4,587	\$1,732,479,712	\$377,707	\$32,035,937	\$6,984
Fudge	11	D	6,228	\$3,284,544,345	\$527,384	\$103,994,861	\$16,698
Tiberi	12	R	11,353	\$4,467,834,856	\$393,541	\$83,271,903	\$7,335
Sutton	13	D	6,937	\$2,461,601,225	\$354,867	\$37,089,092	\$5,347
LaTourette	14	R	10,293	\$4,306,318,303	\$418,392	\$96,392,936	\$9,365
Kilroy	15	D	6,492	\$2,540,198,078	\$391,301	\$51,855,318	\$7,988
Boccieri	16	D	4,919	\$1,660,880,053	\$337,657	\$22,721,232	\$4,619
Ryan	17	D	2,690	\$803,177,143	\$298,556	\$6,484,765	\$2,411
Space	18	D	2,136	\$626,377,077	\$293,302	\$4,661,643	\$2,183
Oklahoma							
Sullivan	1	R	9,657	\$4,757,003,320	\$492,588	\$151,746,278	\$15,713
Boren	2	D	2,231	\$570,003,623	\$255,471	\$2,051,826	\$920
Lucas	3	R	3,985	\$1,209,281,213	\$303,435	\$15,363,849	\$3,855
Cole	4	R	4,537	\$1,347,176,266	\$296,943	\$13,650,054	\$3,009
Fallin	5	R	8,506	\$3,542,835,940	\$416,495	\$89,561,606	\$10,529
Oregon							
Wu	1	D	13,493	\$5,212,475,013	\$386,311	\$107,777,608	\$7,988
Walden	2	R	6,533	\$2,273,415,638	\$348,015	\$46,270,851	\$7,083
Blumenauer	3	D	5,838	\$1,827,571,569	\$313,046	\$21,631,429	\$3,705

Table B-2 • B 2271 heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Oregon (cont.)							
DeFazio	4	D	5,479	\$1,881,569,153	\$343,434	\$34,389,119	\$6,277
Schrader	5	D	9,757	\$3,660,112,682	\$375,116	\$70,430,722	\$7,218
Pennsylvania							
Brady	1	D	2,275	\$947,706,284	\$416,533	\$22,785,811	\$10,015
Fattah	2	D	5,235	\$2,321,004,040	\$443,361	\$63,180,846	\$12,069
Dahlkemper	3	D	3,434	\$1,140,198,002	\$332,071	\$16,732,296	\$4,873
Altmire	4	D	11,100	\$4,653,868,410	\$419,254	\$109,001,569	\$9,820
Thompson	5	R	2,998	\$932,969,388	\$311,202	\$12,876,133	\$4,295
Gerlach	6	R	20,251	\$10,686,023,365	\$527,689	\$343,425,456	\$16,959
Sestak	7	D	17,945	\$8,920,265,146	\$497,100	\$268,053,579	\$14,938
Murphy	8	D	15,822	\$6,341,229,212	\$400,774	\$132,950,808	\$8,403
Shuster	9	R	2,909	\$886,592,381	\$304,736	\$11,950,530	\$4,108
Carney	10	D	4,423	\$1,426,356,293	\$322,516	\$20,096,454	\$4,544
Kanjorski	11	D	3,333	\$941,985,600	\$282,651	\$7,399,271	\$2,220
Murtha	12	D	2,524	\$852,014,560	\$337,539	\$14,576,893	\$5,775
Schwartz	13	D	12,573	\$5,480,879,227	\$435,931	\$138,963,587	\$11,053
Doyle	14	D	5,224	\$2,395,076,164	\$458,483	\$69,735,458	\$13,349
Dent	15	R	7,817	\$2,882,176,221	\$368,696	\$55,291,331	\$7,073
Pitts	16	R	9,578	\$3,558,788,599	\$371,568	\$69,801,019	\$7,288
Holden	17	D	4,666	\$1,451,812,157	\$311,137	\$18,097,521	\$3,878
Murphy	18	R	8,692	\$3,347,715,563	\$385,134	\$68,220,470	\$7,848
Platts	19	R	6,666	\$2,337,458,436	\$350,663	\$43,975,960	\$6,597
Rhode Island							
Kennedy	1	D	6,710	\$2,932,625,600	\$437,083	\$77,299,730	\$11,521
Langevin	2	D	6,439	\$2,437,829,728	\$378,594	\$46,577,826	\$7,234
South Carolina							
Brown	1	R	10,358	\$4,447,706,279	\$429,405	\$127,681,180	\$12,327
Wilson	2	R	9,337	\$3,557,942,766	\$381,042	\$81,044,873	\$8,680
Barrett	3	R	4,216	\$1,271,902,893	\$301,678	\$15,722,772	\$3,729
Inglis	4	R	7,573	\$2,955,638,039	\$390,290	\$68,794,412	\$9,084
Spratt	5	D	4,347	\$1,436,574,834	\$330,450	\$22,083,638	\$5,080
Clyburn	6	D	3,503	\$1,181,386,432	\$337,273	\$19,442,459	\$5,551
South Dakota							
Herseth Sandlin	0	D	6,434	\$2,281,136,000	\$354,544	\$54,250,845	\$8,432

Table B-2 • B 2271  heritage.org

Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Tennessee							
Roe	1	R	4,166	\$1,552,655,837	\$372,718	\$35,250,660	\$8,462
Duncan	2	R	7,525	\$3,096,650,491	\$411,501	\$80,924,373	\$10,754
Wamp	3	R	5,491	\$2,289,420,687	\$416,922	\$62,969,671	\$11,467
Davis	4	D	3,180	\$1,072,184,699	\$337,152	\$20,684,964	\$6,504
Cooper	5	D	8,723	\$5,327,441,360	\$610,730	\$206,672,522	\$23,693
Gordon	6	D	4,685	\$1,710,171,890	\$365,061	\$36,849,001	\$7,866
Blackburn	7	R	14,879	\$6,861,585,037	\$461,167	\$196,195,156	\$13,186
Tanner	8	D	2,637	\$843,019,329	\$319,675	\$13,112,090	\$4,972
Cohen	9	D	6,448	\$3,822,477,675	\$592,777	\$144,815,735	\$22,458
Texas							
Gohmert	1	R	5,822	\$2,355,313,559	\$404,584	\$64,902,241	\$11,149
Poe	2	R	9,453	\$4,247,377,099	\$449,331	\$122,094,066	\$12,916
Johnson	3	R	19,267	\$7,903,079,987	\$410,184	\$186,183,121	\$9,663
Hall	4	R	7,348	\$2,688,368,356	\$365,865	\$55,924,006	\$7,611
Hensarling	5	R	4,019	\$1,353,199,308	\$336,680	\$24,256,119	\$6,035
Barton	6	R	6,358	\$2,289,083,743	\$360,024	\$45,847,935	\$7,211
Culberson	7	R	30,112	\$19,706,548,807	\$654,447	\$779,374,242	\$25,883
Brady	8	R	11,622	\$5,282,167,775	\$454,487	\$144,011,431	\$12,391
Green	9	D	3,554	\$1,592,523,692	\$448,073	\$45,172,485	\$12,710
McCaul	10	R	16,035	\$6,643,357,086	\$414,298	\$167,940,548	\$10,473
Conaway	11	R	6,903	\$3,347,804,958	\$484,968	\$119,944,330	\$17,375
Granger	12	R	9,002	\$5,779,867,076	\$642,042	\$234,930,634	\$26,097
Thornberry	13	R	4,681	\$1,514,728,242	\$323,595	\$28,125,447	\$6,009
Paul	14	R	8,545	\$3,010,415,887	\$352,320	\$57,347,973	\$6,712
Hinojosa	15	D	2,942	\$1,087,780,046	\$369,801	\$27,550,731	\$9,366
Reyes	16	D	3,058	\$1,223,037,135	\$400,012	\$29,793,385	\$9,744
Edwards	17	D	5,423	\$1,889,691,452	\$348,468	\$39,619,751	\$7,306
Jackson-Lee	18	D	7,067	\$4,018,400,878	\$568,590	\$141,931,569	\$20,083
Neugebauer	19	R	4,807	\$1,547,930,130	\$322,041	\$27,473,740	\$5,716
Gonzalez	20	D	2,536	\$1,519,448,537	\$599,043	\$63,073,204	\$24,867
Smith	21	R	19,282	\$9,377,852,811	\$486,347	\$304,502,189	\$15,792
Olson	22	R	14,508	\$5,491,556,036	\$378,528	\$113,807,421	\$7,845
Rodriguez	23	D	6,072	\$2,425,672,605	\$399,493	\$57,685,922	\$9,501
Marchant	24	R	15,018	\$6,435,335,802	\$428,499	\$160,680,714	\$10,699
Doggett	25	D	8,404	\$3,602,976,515	\$428,708	\$101,624,026	\$12,092
Burgess	26	R	12,421	\$5,118,603,947	\$412,092	\$125,769,905	\$10,126
Ortiz	27	D	3,943	\$1,367,934,129	\$346,891	\$28,213,871	\$7,155
Cuellar	28	D	3,264	\$1,138,720,202	\$348,838	\$25,305,205	\$7,752
Green	29	D	937	\$261,975,815	\$279,622	\$2,048,277	\$2,186

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Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Texas (cont.)							
Johnson	30	D	5,121	\$4,571,880,589	\$892,747	\$222,983,993	\$43,542
Carter	31	R	7,210	\$2,288,362,471	\$317,393	\$33,995,238	\$4,715
Sessions	32	R	19,340	\$14,548,058,877	\$752,241	\$643,457,129	\$33,271
Utah							
Bishop	1	R	7,923	\$3,066,852,456	\$387,092	\$71,581,255	\$9,035
Matheson	2	D	12,249	\$4,921,046,444	\$401,735	\$122,317,193	\$9,986
Chaffetz	3	R	4,692	\$1,637,708,237	\$349,079	\$32,946,177	\$7,022
Vermont							
Welch	0	D	6,341	\$2,184,605,000	\$344,521	\$40,432,923	\$6,376
Virginia							
Wittman	1	R	9,025	\$2,883,705,010	\$319,523	\$42,869,421	\$4,750
Nye	2	D	6,428	\$2,619,709,563	\$407,519	\$64,330,860	\$10,007
Scott	3	D	3,484	\$1,708,016,473	\$490,272	\$55,812,170	\$16,020
Forbes	4	R	5,353	\$1,624,775,895	\$303,518	\$17,432,305	\$3,256
Perriello	5	D	6,046	\$2,481,518,759	\$410,450	\$68,221,129	\$11,284
Goodlatte	6	R	5,943	\$2,017,268,846	\$339,455	\$37,077,639	\$6,239
Cantor	7	R	14,532	\$5,853,952,667	\$402,821	\$136,442,831	\$9,389
Moran	8	D	26,026	\$10,005,418,580	\$384,434	\$196,531,305	\$7,551
Boucher	9	D	2,707	\$918,034,669	\$339,149	\$16,995,717	\$6,279
Wolf	10	R	28,830	\$11,980,776,850	\$415,570	\$269,996,728	\$9,365
Connolly	11	D	24,882	\$8,100,993,355	\$325,573	\$97,816,484	\$3,931
Washington							
Inslee	1	D	15,403	\$6,269,189,566	\$407,021	\$168,951,848	\$10,969
Larsen	2	D	7,555	\$2,749,312,846	\$363,894	\$71,415,066	\$9,452
Baird	3	D	7,545	\$2,991,523,970	\$396,511	\$83,610,745	\$11,082
Hastings	4	R	4,615	\$1,371,632,014	\$297,205	\$20,552,788	\$4,453
McMorris Rodgers	5	R	5,779	\$1,934,655,900	\$334,764	\$37,905,918	\$6,559
Dicks	6	D	6,281	\$2,316,857,931	\$368,890	\$59,312,748	\$9,444
McDermott	7	D	17,557	\$9,439,619,296	\$537,665	\$354,192,668	\$20,174
Reichert	8	R	22,987	\$11,531,183,566	\$501,633	\$384,096,146	\$16,709
Smith	9	D	5,593	\$1,909,278,775	\$341,379	\$39,610,584	\$7,082
West Virginia							
Mollohan	1	D	2,901	\$947,858,364	\$326,761	\$13,132,004	\$4,527
Capito	2	R	3,619	\$1,075,000,848	\$297,011	\$9,717,771	\$2,685
Rahall	3	D	1,984	\$584,837,322	\$294,843	\$4,227,812	\$2,131

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Taxpayers With Income More Than \$200,000, by Congressional District (cont.)

State, Representative Last Name	District	Party	Number of \$200,000+ Filers	Total Income	Average Total Income	Total New Tax Increase	Average Total New Tax
Wisconsin							
Ryan	1	R	6,289	\$2,186,803,527	\$347,732	\$34,492,128	\$5,485
Baldwin	2	D	9,100	\$3,264,772,723	\$358,758	\$62,031,737	\$6,817
Kind	3	D	4,453	\$1,421,364,774	\$319,197	\$18,680,161	\$4,195
Moore	4	D	2,364	\$1,229,107,734	\$519,961	\$41,410,029	\$17,518
Sensenbrenner	5	R	17,121	\$8,063,941,802	\$471,004	\$220,345,340	\$12,870
Petri	6	R	4,763	\$1,663,550,228	\$349,242	\$26,477,086	\$5,559
Obey	7	D	3,882	\$1,217,301,985	\$313,605	\$13,792,620	\$3,553
Kagen	8	D	5,857	\$2,221,264,816	\$379,243	\$44,697,305	\$7,631
Wyoming							
Lummis	0	R	6,372	\$3,838,978,000	\$602,476	\$171,149,992	\$26,860
U.S. Total			3,923,260	\$1,799,771,934,006	\$458,744	\$49,826,347,057	\$12,700

Sources: Heritage Foundation calculations based on 2006 data from the Internal Revenue Service.

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Note on Methodology

Tax data was distributed to congressional districts using the 2006 IRS Individual Tax Statistics Zip Code database and a congressional district zip code database purchased from zipinfo.com. Many zip codes in the United States lie across congressional district boundaries; the congressional district zip code database provides the percentage of each zip code that is within the boundary of a specific congressional district. The IRS zip code tax data was distributed to congressional districts by multiplying these percentages, and assigning the result to the proper congressional district. For example, if zip code 55555 has 100 tax returns filed and is 40 percent in District 1 and 60 percent in District 2, then based on these percentages District 1 is assigned 40 tax returns from zip code 55555 and District 2, 60 returns. These same percentage rules were used to distribute the other variables from the IRS zip code database.

