STATE AND LOCAL TAX DEDUCTION (SALT)

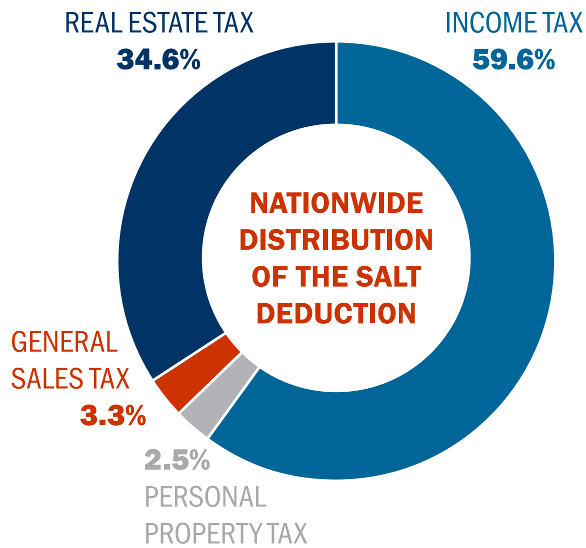
WASHINGTON COUNTY

NUMBER OF HOUSEHOLDS CLAIMING SALT, 2016:	PERCENT OF MIDDLE INCOME SALT BENEFICIARIES*:	TOTAL AMOUNT DEDUCTED BY HOUSEHOLDS THROUGH SALT, 2016:	PERCENT OF SALT DEDUCTIONS BENEFITING MIDDLE INCOME HOUSEHOLDS*:	AVERAGE SALT DEDUCTION, 2016:
6,630	95.0%	$64.20 M	84.5%	$9,679

- **The SALT deduction has been a bedrock principle since the first three-page federal income tax in 1913**, and the deduction supports local school funding, home ownership, lower middle-income taxes, tailored social services, infrastructure development and local job creation efforts. The principle of state and local control of tax systems extends back to President Lincoln and even Alexander Hamilton.

- **SALT deductions protect individuals from double taxation** The deduction allows the subtraction of mandatory tax payments to state and local governments from a person's federally taxable income. By capping the deduction, the federal government is taxing money individuals have already paid, limiting their disposable income.

- Counties urge Congress and the administration to reinforce local decision-making authority and prevent double taxation by supporting legislation to fully restore the SALT deduction.



OUR ASK
Counties urge Congress and the administration to preserve local decision-making and prevent double taxation by maintaining the SALT deduction in comprehensive tax reform.

Notes: NACo analysis of Internal Revenue Service (IRS) 2016 data.
**Middle income brackets include all taxpayers who claimed the SALT deduction making less than $200,000 in adjusted gross income in 2016, per IRS data.*

STATE AND LOCAL GOVERNMENTS PROVIDE CRITICAL SERVICES WITH TAX REVENUE, INCLUDING:

INFRASTRUCTURE | EDUCATION | LAW ENFORCEMENT | EMERGENCY SERVICES | HEALTH SERVICES

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