

# EFFECTS OF A RECESSION ON THE TAX BURDENS OF DISTRICT OF COLUMBIA HOUSEHOLDS 2007 TO 2009

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All opinions expressed here are solely those of the authors  
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# About the Study

## Purpose

- To examine some of the effects of the most recent recession on the distribution of tax burdens. For this study, the tax burden is defined as the combined total of DC individual income (IIT) and real property (RPT) taxes relative to income of District of Columbia owner-occupied households.

## Method

- Used data analytic software tools and SAS programming to match IIT and RPT records for homeowners by both name and address.

## Data

- Created Matched Data Sets (MDS) comprised of matched IIT and RPT tax records for over 53,000 owner-occupied households for each of the three years of 2007, 2008 and 2009.

## Significance of Study

- Unlike many tax burden studies that rely heavily on methodological assumptions, this study conducts a microanalysis of actual household tax liabilities for owner-occupied households over time.



## Distribution of Individual Income Filers by Filer Type All District Filers vs. Matched Data Set 2007 - 2009

Filer Type	CY2007		CY2008		CY2009	
	The District	Matched Data	The District	Matched Data	The District	Matched Data
Single	58.6%	51.9%	61.1%	53.1%	61.9%	52.7%
Married	15.6%	29.9%	15.9%	29.3%	16.3%	30.0%
Head of Household	19.5%	14.3%	19.8%	13.9%	18.6%	13.6%
Married Filing Separate	3.2%	3.8%	3.2%	3.7%	3.2%	3.7%



## How Different is the Matched Dataset?

		<b>CY2007</b>	<b>CY2008</b>	<b>CY2009</b>	<b>% Change from 2007 to 2009</b>
<b>AGI</b>	All IIT Filers	\$76,433	\$70,938	\$68,006	-11.0%
	MDS	\$148,850	\$135,221	\$124,204	-16.6%
	<b>% Difference</b>	<b>94.8%</b>	<b>90.6%</b>	<b>82.6%</b>	
<b>Home Value</b>	All Homesteads	\$513,191	\$550,586	\$556,588	+8.5%
	MDS	\$602,932	\$631,911	\$643,850	+6.8%
	<b>% Difference</b>	<b>17.5%</b>	<b>14.8%</b>	<b>15.7%</b>	



## How Relevant is the Matched Data Set?

### • Individual Income Tax

- 18% of all Individual Income Tax Filers
- 30% of all Adjusted Gross Income and Individual Income Taxes Paid

### • Real Property Tax

- 42% of all Registered Homesteads
- 70% of all Homestead Value & Property Taxes Paid by Homesteads

### • Total

- Over \$570 million in Tax Revenue and about 20% of all DC Individual Income and Real Property Taxes Paid



## Aggregate Effective Tax Rates for the Matched Data Set

	TY2007	TY2008	TY2009	Percentage Point Change, TY2007 vs TY2009
Individual Income Effective Tax Rate	5.5%	5.3%	5.1%	-0.4%
Real Property Effective Tax Rate	1.5%	1.8%	1.9%	0.4%
Tax Burden	7.0%	7.1%	7.3%	0.3%



## A Comparison of Effective Tax Rates: DC Tax Burden Study vs. MDS

Income Level	CY2007		CY2008		CY2009	
	Tax Burden Study	MDS	Tax Burden Study	MDS	Tax Burden Study	MDS
\$25,000*	7.9%	7.0%	7.2%	7.5%	7.2%	7.8%
\$50,000	5.0%	5.8%	4.4%	6.0%	5.6%	6.1%
\$75,000	5.5%	6.4%	5.4%	6.4%	6.2%	6.6%
\$100,000	6.1%	6.8%	5.8%	6.9%	6.6%	7.2%
\$150,000	7.1%	7.6%	6.7%	7.6%	7.3%	7.8%

\*Assume that filers with income of \$25,000 are renters and that about 20% of rent is applied toward property taxes



## Effective Tax Rates for the Matched Data Set by Deciles - TY 2007 vs. TY2009

Entire Matched Data Set						
1st Decile			2nd -9th Deciles		10th Decile	
	2007	2009	2007	2009	2007	2009
iit_agi	3.3%	3.3%	4.6%	4.6%	6.0%	4.5%
rpt_agi	15.7%	41.6%	2.9%	3.3%	0.7%	0.9%
tb_agi	19.0%	44.8%	7.5%	7.9%	6.7%	5.5%
Capital Gains						
1st Decile			2nd -9th Deciles		10th Decile	
	2007	2009	2007	2009	2007	2009
iit_agi	4.5%	12.1%	5.6%	5.3%	5.8%	5.4%
rpt_agi	23.1%	275.7%	2.3%	3.1%	0.6%	0.9%
tb_agi	27.6%	287.8%	7.9%	8.3%	6.5%	6.3%
Business Income						
1st Decile			2nd -9th Deciles		10th Decile	
	2007	2009	2007	2009	2007	2009
iit_agi	8.2%	1.0%	3.9%	4.3%	5.9%	6.0%
rpt_agi	67.0%	71.7%	3.3%	3.5%	1.6%	1.8%
tb_agi	75.3%	72.8%	7.2%	7.8%	7.5%	7.8%



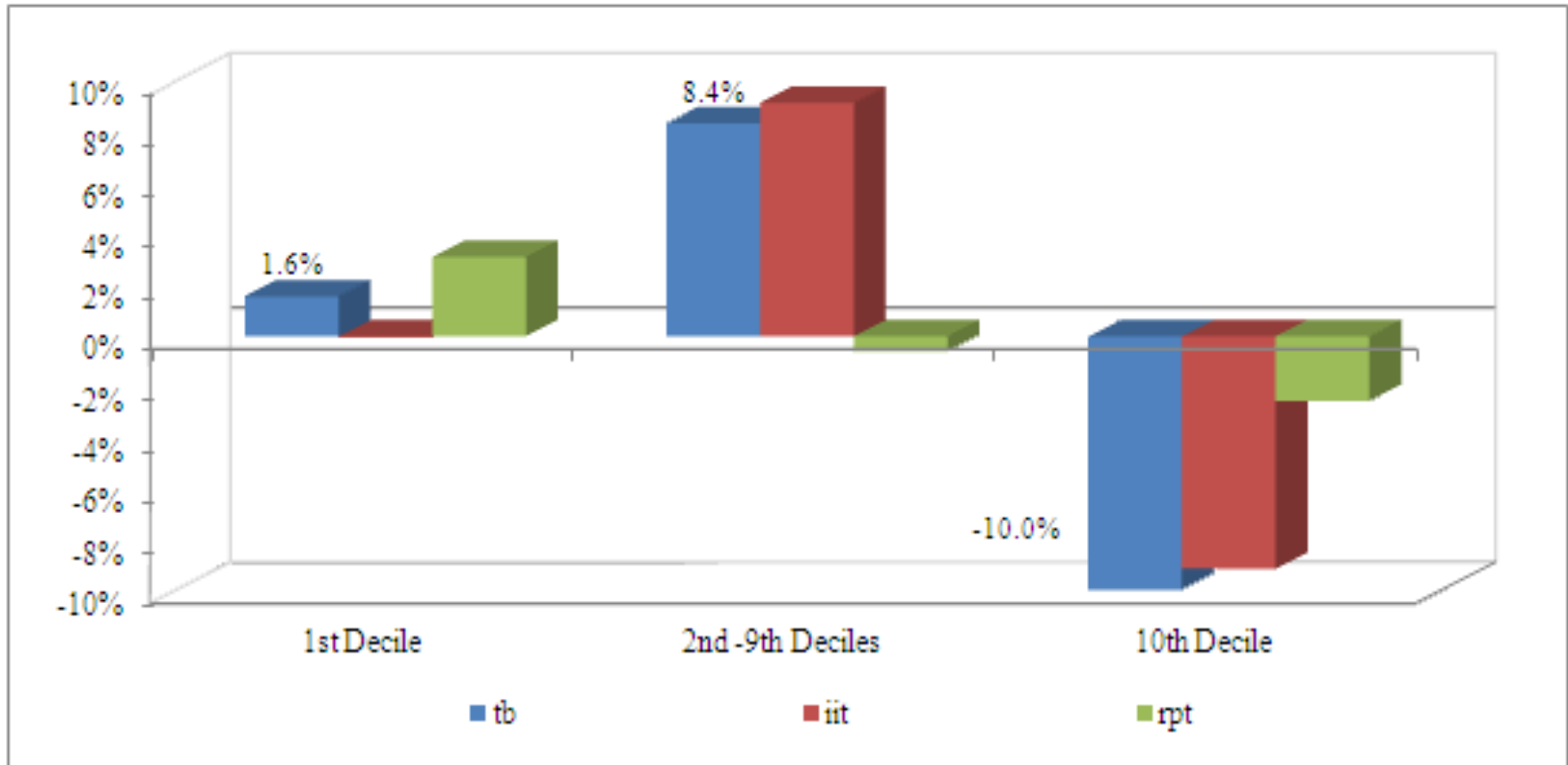


## Shares of Taxes Paid by Deciles TY 2007 vs. TY2009

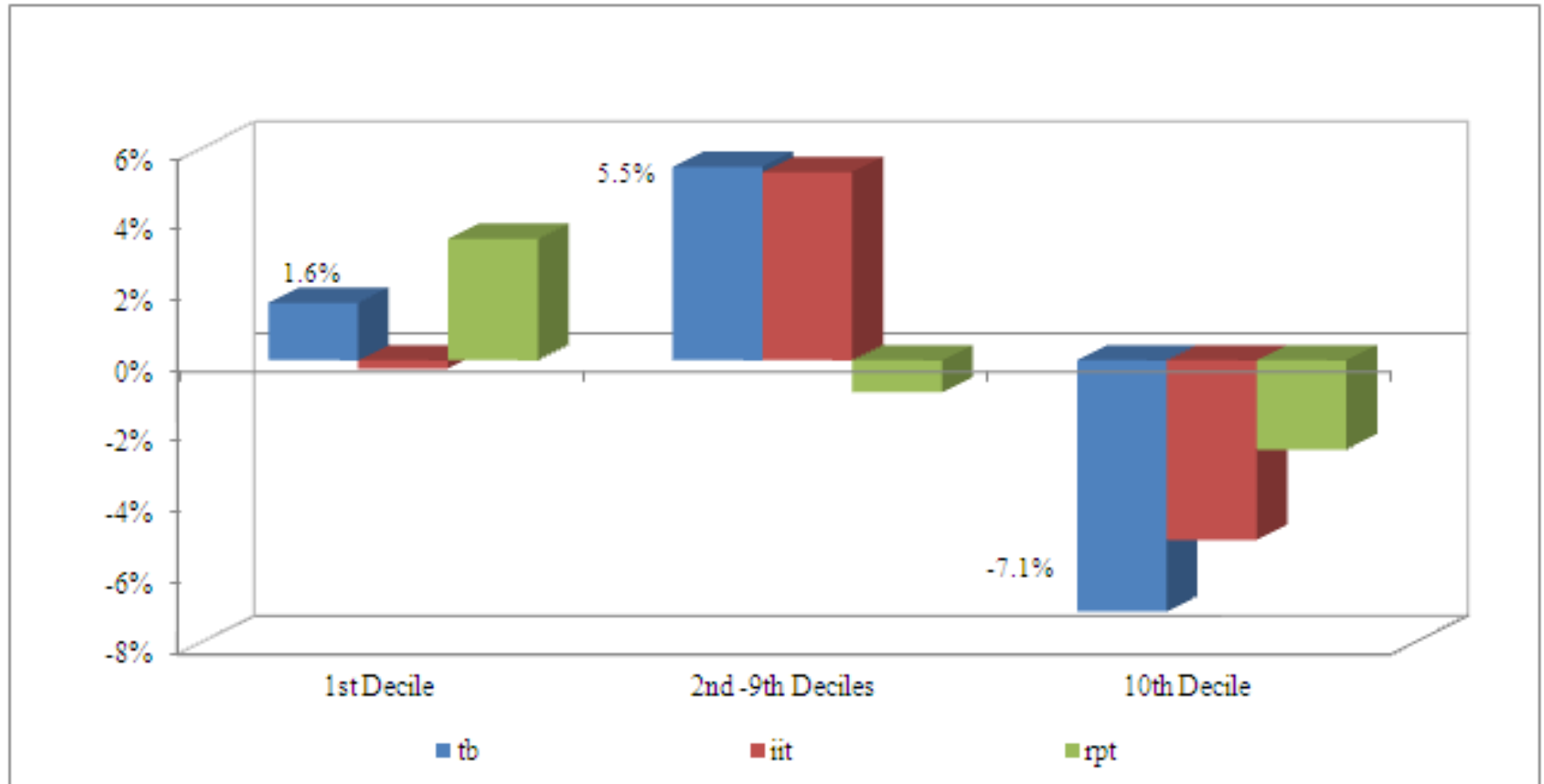
Entire Matched Data Set						
1st Decile			2nd -9th Deciles		10th Decile	
	2007	2009	2007	2009	2007	2009
iit	0.3%	0.2%	36.4%	45.6%	63.4%	54.3%
rpt	7.2%	10.3%	66.5%	65.9%	26.3%	23.7%
tb	2.0%	3.6%	44.0%	52.4%	54.0%	44.0%
Capital Gains						
1st Decile			2nd -9th Deciles		10th Decile	
	2007	2009	2007	2009	2007	2009
iit	0.5%	0.2%	46.7%	52.0%	52.8%	47.7%
rpt	8.9%	12.3%	70.0%	69.1%	21.1%	18.6%
tb	2.3%	3.9%	51.8%	57.3%	45.9%	38.8%
Business Income						
1st Decile			2nd -9th Deciles		10th Decile	
	2007	2009	2007	2009	2007	2009
iit	0.7%	0.1%	51.4%	55.7%	47.9%	44.2%
rpt	9.0%	9.2%	69.8%	71.1%	21.2%	19.8%
tb	3.9%	3.7%	58.4%	64.7%	37.7%	35.6%



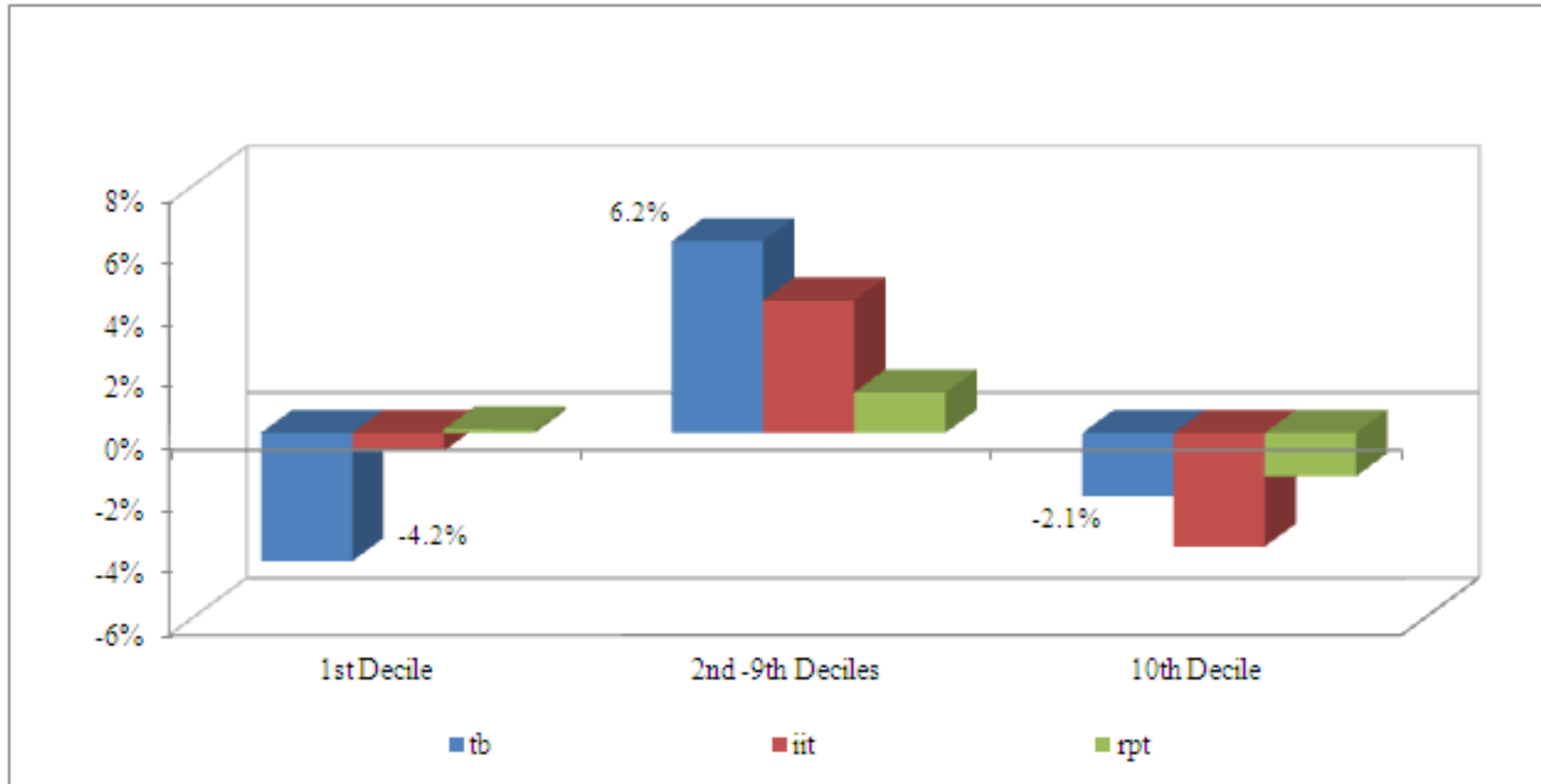
## Percentage Point Change in Shares of Total Taxes Paid for the MDS by Deciles, TY2007 vs. TY2009



## Percentage Point Change in Shares of Taxes Paid for Capital Gains Filers by Deciles, TY2007 vs. TY2009



# Percentage Point Change in Shares of Taxes Paid for Business Income Filers by Deciles, TY2007 vs. TY2009



# Main Findings

- Low income households are underrepresented in the study.
- Single filers account for the majority of individual income tax filers
- For most households in the study, 2009 IIT effective tax rates are the same or lower than in 2007. But, all 2009 RPT effective tax rates are higher than in 2007.
- Generally, middle income deciles paid a greater share in taxes in 2009, while the top decile paid a lower share.
- Middle income deciles had higher wages & salaries and IIT taxes in 2009 than in 2007. But, the top decile had lower higher wages & salaries (maybe capital gain losses) and IIT taxes in 2009 than in 2007.
- Lower wages and salaries (capital gain losses?) of the top decile more than offset higher wages & salaries of middle income deciles.
- District of Columbia RPT assessment cap is the cause of higher RPT effective tax rates.



# Conclusions

- The recession resulted in a significant redistribution in the share of taxes paid from the high income filers to the middle class and low income filers.
- Unlike most tax burden studies, this microanalysis of actual tax data allows for a high degree of insight into underlying changing dynamics that caused a significant redistribution of the city's tax burden during the most recent recession.



## Matched Data Set (MDS) - Aggregated Statistics

### Average Percentage Changes in Select Tax Statistics

	2007	2008	2009
		YOY % Chg	YOY % Chg
FED_ADJUSTED_GROSS_INCOME		-9.2%	-8.1%
IIT_TOTAL_TAX		-12.3%	-11.6%
ASSESSMENT		4.8%	1.9%
RPT_Tot_Liab		6.71%	10.42%
Total Tax Burden		-7.0%	-6.7%

### Annual Average Tax Ratios (Effective Tax Rates)

	2007	2008	2009	Total Change in Ratios From 2007-2009
IIT_AGI	5.5%	5.3%	5.1%	-0.4%
RPT_AGI	1.5%	1.8%	1.9%	0.4%
TB_AGI	7.0%	7.1%	7.3%	0.3%

### Additional Household Ratios

	2007	2008	2009	Total Change in Ratios From 2007-2009
RP_Share_of_TB	21.8%	25.0%	29.6%	7.8%
AV_AGI	3.25	3.77	3.63	0.38
RPT_AV	0.47	0.47	0.51	0.04

AGI - Federal Adjusted Gross Income  
 AV - Homestead Assessment Value  
 AV\_AGI - AV/AGI  
 IIT - Individual Income Tax Liability  
 IIT\_AGI - IIT/AGI  
 RP\_Share - Real Property Tax as a Share of Tax Burden

RPT - Real Property Tax Liability  
 RPT\_AGI - RPT/AGI  
 RPT\_AV - (RPT/AGI) per \$100 of AV  
 TB - Total Tax Burden (IIT+ RPT)  
 TB\_AGI - Total Tax Burden/AGI

<u>Entire Matched Data Set</u>												
1st Decile				2nd - 9th Deciles				10th Decile				
	2007	2009 % Change			2007	2009 % Change			2007	2009 % Change		
1	AGI Mean	-2,584	-13,798	-434.0%	AGI Mean	79,920	83,686	4.7%	AGI	864,475	658,929	-23.8%
2	Median	6,272	4,012	-36.0%	Median	61,519	66,676	8.4%		434,484	390,093	-10.2%
3												
4	IIT Liab Mean	204	132	-35.3%	IIT Liab Mean	3,707	3,818	3.0%	IIT Liab	51,671	29,853	-42.2%
5	Median	0	0	0.0%	Median	2,193	2,372	8.2%		26,701	20,588	-22.9%
6												
7	Est. Pymts Mean	131	93	-29.0%	Est. Pymts Mean	525	588	12.0%	Est. Pymts	26,130	19,063	-27.0%
8	Median	0	0	0.0%	Median	0	0	0.0%		3,200	0	0.0%
9												
10	Refunds Mean	461	387	-16.1%	Refunds Mean	67,685	920	-98.6%	Refunds	2,139	2,202	2.9%
11	Median	134	60	-55.2%	Median	408	442	8.3%		0	92	0.0%
12												
13	AV Mean	494,393	707,191	43.0%	AV Mean	526,306	587,987	11.7%	AV	1,199,618	913,645	-23.8%
14	Median	370,450	492,380	32.9%	Median	417,910	473,440	13.3%		1,020,840	949,975	-6.9%
15												
16	RPT Liab Mean	1,984	3,483	75.6%	RPT Liab Mean	2,298	2,786	21.2%	RPT Liab	7,265	7,042	-3.1%
17	Median	986	1,667	69.1%	Median	1,438	1,861	29.4%		6,164	6,089	-1.2%
18												

<u>Capital Gains</u>												
1st Decile				2nd - 9th Deciles				10th Decile				
	2007	2009 % Change			2007	2009 % Change			2007	2009 % Change		
21												
22												
23	AGI Mean	-5,245	-42,707	-714.2%	AGI Mean	164,569	156,933	-4.6%	AGI	1,424,497	1,125,282	-21.0%
24	Median	16,816	2,494	-85.2%	Median	131,573	131,679	0.1%		913,554	755,993	-17.2%
25												
26	IIT Liab Mean	750	302	-59.7%	IIT Liab Mean	9,200	8,245	-10.4%	IIT Liab	83,260	60,528	-27.3%
27	Median	196	0	-100.0%	Median	6,703	6,248	-6.8%		54,683	43,615	-20.2%
28												
29	Est. Pymts Mean	328	346	5.5%	Est. Pymts Mean	1,930	1,997	3.5%	Est. Pymts	45,648		-100.0%
30	Median	0	0	0.0%	Median	0	0	0.0%		24,558		-100.0%
31												
32	Refunds Mean	412	473	14.8%	Refunds Mean	280,505	1,337	-99.5%	Refunds	2,932	3,796	29.5%
33	Median	0	0	0.0%	Median	167	533	219.2%		0	0	0.0%
34												
35	AV Mean	796,086	1,172,939	47.3%	AV Mean	750,025	848,116	13.1%	AV	1,483,713	1,538,725	3.7%
36	Median	706,245	938,785	32.9%	Median	705,565	775,020	9.8%		1,281,890	1,347,460	5.1%
37												
38	RPT Mean	3,887	6,876	76.9%	RPT Liab Mean	3,832	4,818	25.7%	RPT	9,214	10,348	12.3%
39	Median	2,741	5,365	95.7%	Median	3,262	4,247	30.2%		7,790	8,731	12.1%
40												

<u>Business Income</u>												
1st Decile				2nd - 9th Deciles				10th Decile				
	2007	2009 % Change			2007	2009 % Change			2007	2009 % Change		
46												
47	AGI Mean	-2,879	-5,563	93.2%	AGI Mean	62,331	76,792	23.2%	AGI	308,754	344,519	11.6%
48	Median	3,188	3,906	22.5%	Median	52,593	65,667	24.9%		245,619	281,501	14.6%
49												
50	IIT Liab Mean	263	41	-84.4%	IIT Liab Mean	2,452	3,280	33.8%	IIT Liab	18,279	20,807	13.8%
51	Median	0	0	0.0%	Median	1,620	2,157	33.1%		14,082	16,872	19.8%
52												
53	Est. Pymts Mean	247	48	-80.6%	Est. Pymts Mean	377	517	37.1%	Est. Pymts	4,799	6,389	33.1%
54	Median	0	0	0.0%	Median	0	0	0.0%		0	0	0.0%
55												
56	Refunds Mean	404	407	0.7%	Refunds Mean	975	987	1.2%	Refunds	1,679	1,665	-0.8%
57	Median	77	86	11.7%	Median	577	521	-9.7%		352	415	17.9%
58												
59	AV Mean	515,051	602,506	17.0%	AV Mean	485,603	571,627	17.7%	AV	879,156	969,928	10.3%
60	Median	400,360	484,895	21.1%	Median	402,580	480,520	19.4%		801,550	873,820	9.0%
61												
62	RPT Liab Mean	2,136	2,802	31.2%	RPT Liab Mean	2,056	2,719	32.2%	RPT Liab	4,998	6,947	21.0%
63	Median	1,191	1,739	46.0%	Median	1,368	1,967	43.8%		4,368	5,377	23.1%



# District of Columbia Real Property & Individual Income Tax Data Matching Project (DC RIM Project)

## 2007 Tax Burden - Matched Data Set Summary Statistics

### I. Matched Data Set (MDS) Statistics

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Tax Filer Type	# Returns	as a %	AGI	IIT Liability	IIT ETR	Est. Pymt	Refund	AV	AV/AGI	RPT Liability	RPT ETR	RPT/AGI	IIT & RPT	% of AGI	RPT Share
Singles	28,345	51.9%	\$ 77,120	\$ 3,942	5.1%	\$ 925	\$ 643	\$ 567,479	7.36	\$ 2,478	0.44%	3.21%	\$ 6,419	8.32%	38.60%
Married	16,351	29.9%	\$ 321,344	\$ 18,425	5.7%	\$ 7,911	\$ 1,404	\$ 768,880	2.39	\$ 4,043	0.53%	1.26%	\$ 22,468	6.99%	18.00%
Head_HH	7,803	14.3%	\$ 56,930	\$ 2,401	4.2%	\$ 466	\$ 981	\$ 377,208	6.63	\$ 1,344	0.36%	2.36%	\$ 3,744	6.58%	35.88%
MFS	2,102	3.8%	\$ 115,536	\$ 5,589	4.8%	\$ 2,399	\$ 950	\$ 628,067	5.44	\$ 3,070	0.49%	2.66%	\$ 8,659	7.49%	35.45%
Owners	39,485	72.3%	\$ 186,511	\$ 10,256	5.5%	\$ 3,999	\$ 1,093	\$ 605,292	3.25	\$ 2,860	0.47%	1.53%	\$ 13,116	7.03%	21.81%
Non-Owners <sup>1</sup>	15,116	27.7%	\$ 50,473	\$ 2,549	5.0%	\$ 418	\$ 508	\$ 596,768	-	-	-	-	-	-	-
<b>Total</b>	<b>54,601</b>	<b>100.0%</b>	<b>\$ 148,850</b>	<b>\$ 8,122</b>	<b>5.5%</b>	<b>\$ 3,008</b>	<b>\$ 931</b>	<b>\$ 602,932</b>	<b>3.25</b>	<b>\$ 2,860</b>	<b>0.47%</b>	<b>1.53%</b>	<b>\$ 13,116</b>	<b>7.03%</b>	<b>21.81%</b>

### II. Total Citywide Statistics<sup>2</sup>

	# Returns	as a %	AGI	IIT Liability	IIT ETR	Est. Pymt	Refund	AV	AV/AGI	RPT Liability	RPT ETR	RPT/AGI	IIT & RPT	% of AGI	RPT Share
Singles	176,437	60.5%	\$52,624	\$2,851	5.4%	\$488	\$481	-	-	-	-	-	-	-	-
Married	47,007	16.1%	\$218,674	\$13,038	6.0%	\$4,920	\$1,258	-	-	-	-	-	-	-	-
Head_HH	58,667	20.1%	\$34,024	\$1,287	3.8%	\$114	\$958	-	-	-	-	-	-	-	-
MFS	9,506	3.3%	\$76,679	\$4,277	5.6%	\$1,133	\$736	-	-	-	-	-	-	-	-
		0.0%													
<b>Total</b>	<b>291,617</b>	<b>100.0%</b>	<b>\$76,433</b>	<b>\$4,225</b>	<b>5.5%</b>	<b>\$1,148</b>	<b>\$711</b>	<b>\$513,191</b>	<b>6.71</b>	<b>\$2,369</b>	<b>0.46%</b>	<b>3.10%</b>	<b>\$6,594</b>	<b>8.63%</b>	<b>35.93%</b>

### III. MDS Averages Relative to Citywide Averages

	AGI	IIT Liability	Est. Pymt	Refund	AV	RPT Liability	IIT & RPT
Singles	46.5%	38.3%	89.4%	33.5%			
Married	47.0%	41.3%	60.8%	11.6%			
Head_HH	67.3%	86.5%	308.6%	2.4%			
MFS	50.7%	30.7%	111.7%	29.1%			
<b>Total</b>	<b>94.7%</b>	<b>92.2%</b>	<b>161.9%</b>	<b>31.0%</b>	<b>17.5%</b>	<b>20.7%</b>	<b>98.9%</b>

### IV. MDS Distribution by Filer Type

	As Share of All Filers	As Share of All HSTDs
Singles	9.7%	20.0%
Married	5.6%	17.3%
Head_HH	2.7%	5.2%
MFS	0.7%	1.4%
<b>Total</b>	<b>18.7%</b>	<b>44.0%</b>

### V. MDS Total Amounts as Share of City Total Amounts

	AGI	IIT Liability	Est. Pymt	Refund	AV	RPT Liability	IIT & RPT
Singles	23.5%	22.2%	30.4%	21.5%			
Married	51.1%	49.2%	55.9%	38.8%			
Head_HH	22.3%	24.8%	54.3%	13.6%			
MFS	33.3%	28.9%	46.8%	28.5%			
<b>Total</b>	<b>36.5%</b>	<b>36.0%</b>	<b>49.0%</b>	<b>24.5%</b>	<b>71.7%</b>	<b>72.3%</b>	<b>41.3%</b>

1) Since non-owners may not be fully liable for 100% of the RPT, property tax statistics will not be computed for these IIT filers.  
 2) Since all IIT filers are not property owners and records for all IIT filers have not been matched to property tax records, property tax statistics will not be computed for these IIT filers.

# District of Columbia Real Property & Individual Income Tax Data Matching Project (DC RIM Project)

## 2008 Tax Burden - Matched Data Set Summary Statistics

### I. Matched Data Set (MDS) Statistics

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Tax Filer Type	# Returns	as a %	AGI	IIT Liability	IIT ETR	Est. Pymt	Refund	AV	AV/AGI	RPT Liability	RPT ETR	RPT/AGI	IIT & RPT	% of AGI	RPT Share
Singles	29,514	53.1%	\$ 69,695	\$ 3,503	5.0%	\$ 864	\$ 714	\$ 579,575	8.32	\$ 2,501	0.43%	3.59%	\$ 6,003	8.61%	41.66%
Married	16,316	29.3%	\$ 290,392	\$ 16,082	5.5%	\$ 7,308	\$ 1,960	\$ 823,536	2.84	\$ 4,352	0.53%	1.50%	\$ 20,434	7.04%	21.30%
Head_HH	7,748	13.9%	\$ 60,756	\$ 2,601	4.3%	\$ 515	\$ 1,081	\$ 423,969	6.98	\$ 1,473	0.35%	2.42%	\$ 4,074	6.71%	36.15%
MFS	2,036	3.7%	\$ 124,948	\$ 4,927	3.9%	\$ 1,704	\$ 928	\$ 646,283	5.17	\$ 3,047	0.47%	2.44%	\$ 7,974	6.38%	38.21%
Owners	39,442	70.9%	\$ 171,894	\$ 9,147	5.3%	\$ 3,718	\$ 1,383	\$ 648,223	3.77	\$ 3,052	0.47%	1.78%	\$ 12,199	7.10%	25.02%
Non-Owners <sup>1</sup>	16,172	29.1%	\$ 45,777	\$ 2,176	4.8%	\$ 344	\$ 541	\$ 592,128	-	-	-	-	-	-	-
<b>Total</b>	<b>55,614</b>	<b>100.0%</b>	<b>\$ 135,221</b>	<b>\$ 7,120</b>	<b>5.3%</b>	<b>\$ 2,737</b>	<b>\$ 1,138</b>	<b>\$ 631,911</b>	<b>3.77</b>	<b>\$ 3,052</b>	<b>0.47%</b>	<b>1.78%</b>	<b>\$ 12,199</b>	<b>7.10%</b>	<b>25.02%</b>

### II. Total Citywide Statistics<sup>2</sup>

	# Returns	as a %	AGI	IIT Liability	IIT ETR	Est. Pymt	Refund	AV	AV/AGI	RPT Liability	RPT ETR	RPT/AGI	IIT & RPT	% of AGI	RPT Share
Singles	181,137	61.1%	\$50,707	\$2,658	5.2%	\$453	\$547	-	-	-	-	-	-	-	-
Married	47,222	15.9%	\$192,822	\$11,178	5.8%	\$4,333	\$1,646	-	-	-	-	-	-	-	-
Head_HH	58,667	19.8%	\$34,589	\$1,255	3.6%	\$127	\$980	-	-	-	-	-	-	-	-
MFS	9,516	3.2%	\$75,289	\$4,035	5.4%	\$1,017	\$781	-	-	-	-	-	-	-	-
		0.0%													
<b>Total</b>	<b>296,542</b>	<b>100.0%</b>	<b>\$70,938</b>	<b>\$3,781</b>	<b>5.3%</b>	<b>\$1,024</b>	<b>\$815</b>	<b>\$550,586</b>	<b>7.76</b>	<b>\$2,529</b>	<b>0.46%</b>	<b>3.56%</b>	<b>\$6,310</b>	<b>8.89%</b>	<b>40.07%</b>

### III. MDS Averages Relative to Citywide Averages

	AGI	IIT Liability	Est. Pymt	Refund	AV	RPT Liability	IIT & RPT
Singles	37.4%	31.8%	90.9%	30.5%			
Married	50.6%	43.9%	68.7%	19.1%			
Head_HH	75.7%	107.3%	305.9%	10.3%			
MFS	66.0%	22.1%	67.6%	18.8%			
<b>Total</b>	<b>90.6%</b>	<b>88.3%</b>	<b>167.2%</b>	<b>39.7%</b>	<b>14.8%</b>	<b>20.7%</b>	<b>93.3%</b>

### IV. MDS Distribution by Filer Type

	As Share of All Filers	As Share of All HSTDs
Singles	10.0%	19.6%
Married	5.5%	16.9%
Head_HH	2.6%	5.1%
MFS	0.7%	1.3%
<b>Total</b>	<b>18.8%</b>	<b>42.9%</b>

### V. MDS Total Amounts as Share of City Total Amounts

	AGI	IIT Liability	Est. Pymt	Refund	AV	RPT Liability	IIT & RPT
Singles	22.4%	21.5%	31.1%	21.3%			
Married	52.0%	49.7%	58.3%	41.1%			
Head_HH	23.2%	27.4%	53.6%	14.6%			
MFS	35.5%	26.1%	35.9%	25.4%			
<b>Total</b>	<b>35.7%</b>	<b>35.3%</b>	<b>50.1%</b>	<b>26.2%</b>	<b>69.5%</b>	<b>69.9%</b>	<b>41.3%</b>

1) Since non-owners may not be fully liable for 100% of the RPT, property tax statistics will not be computed for these IIT filers.  
 2) Since all IIT filers are not property owners and records for all IIT filers have not been matched to property tax records, property tax statistics will not be computed for these IIT filers.

# District of Columbia Real Property & Individual Income Tax Data Matching Project (DC RIM Project)

## 2009 Tax Burden - Matched Data Set Summary Statistics

### I. Matched Data Set (MDS) Statistics

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Tax Filer Type	# Returns	as a %	AGI	IIT Liability	IIT ETR	Est. Pymt	Refund	AV	AV/AGI	RPT Liability	RPT ETR	RPT/AGI	IIT & RPT	% of AGI	RPT Share
Singles	28,329	52.7%	\$ 66,803	\$ 3,290	4.9%	\$ 697	\$ 656	\$ 589,468	8.82	\$ 2,750	0.47%	4.12%	\$ 6,041	9.04%	45.53%
Married	16,153	30.0%	\$ 257,205	\$ 13,494	5.2%	\$ 5,934	\$ 1,633	\$ 830,327	3.23	\$ 4,748	0.57%	1.85%	\$ 18,242	7.09%	26.03%
Head_HH	7,311	13.6%	\$ 56,553	\$ 2,293	4.1%	\$ 339	\$ 1,047	\$ 437,063	7.73	\$ 1,611	0.37%	2.85%	\$ 3,904	6.90%	41.25%
MFS	1,979	3.7%	\$ 110,222	\$ 5,375	4.9%	\$ 2,520	\$ 756	\$ 664,179	6.03	\$ 3,437	0.52%	3.12%	\$ 8,813	8.00%	39.01%
Owners	38,138	70.9%	\$ 156,799	\$ 8,010	5.1%	\$ 3,128	\$ 1,200	\$ 661,368	4.22	\$ 3,370	0.51%	2.15%	\$ 11,380	7.26%	29.61%
Non-Owners <sup>1</sup>	15,634	29.1%	\$ 44,689	\$ 2,117	4.7%	\$ 241	\$ 532	\$ 601,117	-	-	-	-	-	-	-
<b>Total</b>	<b>53,772</b>	<b>100.0%</b>	<b>\$ 124,204</b>	<b>\$ 6,297</b>	<b>5.1%</b>	<b>\$ 2,289</b>	<b>\$ 1,006</b>	<b>\$ 643,850</b>	<b>4.22</b>	<b>\$ 3,370</b>	<b>0.51%</b>	<b>2.15%</b>	<b>\$ 11,380</b>	<b>7.26%</b>	<b>29.61%</b>

### II. Total Citywide Statistics<sup>2</sup>

	# Returns	as a %	AGI	IIT Liability	IIT ETR	Est. Pymt	Refund	AV	AV/AGI	RPT Liability	RPT ETR	RPT/AGI	IIT & RPT	% of AGI	RPT Share
Singles	183,826	61.9%	\$50,601	\$2,677	5.3%	\$350	\$533	-	-	-	-	-	-	-	-
Married	48,329	16.3%	\$171,512	\$9,766	5.7%	\$3,248	\$1,367	-	-	-	-	-	-	-	-
Head_HH	55,239	18.6%	\$35,200	\$1,267	3.6%	\$87	\$1,057	-	-	-	-	-	-	-	-
MFS	9,534	3.2%	\$68,980	\$4,196	6.1%	\$1,198	\$698	-	-	-	-	-	-	-	-
		0.0%													
<b>Total</b>	<b>296,928</b>	<b>100.0%</b>	<b>\$68,006</b>	<b>\$3,618</b>	<b>5.3%</b>	<b>\$800</b>	<b>\$772</b>	<b>\$556,588</b>	<b>8.18</b>	<b>\$2,744</b>	<b>0.49%</b>	<b>4.03%</b>	<b>\$6,362</b>	<b>9.35%</b>	<b>43.13%</b>

### III. MDS Averages Relative to Citywide Averages

	AGI	IIT Liability	Est. Pymt	Refund	AV	RPT Liability	IIT & RPT
Singles	32.0%	22.9%	99.1%	23.0%			
Married	50.0%	38.2%	82.7%	19.4%			
Head_HH	60.7%	81.0%	288.1%	-1.0%			
MFS	59.8%	28.1%	110.3%	8.4%			
<b>Total</b>	<b>82.6%</b>	<b>74.1%</b>	<b>186.1%</b>	<b>30.4%</b>	<b>15.7%</b>	<b>22.8%</b>	<b>78.9%</b>

### IV. MDS Distribution by Filer Type

	As Share of All Filers	As Share of All HSTDs
Singles	9.5%	18.8%
Married	5.4%	16.8%
Head_HH	2.5%	4.9%
MFS	0.7%	1.3%
<b>Total</b>	<b>18.1%</b>	<b>41.8%</b>

### V. MDS Total Amounts as Share of City Total Amounts

	AGI	IIT Liability	Est. Pymt	Refund	AV	RPT Liability	IIT & RPT
Singles	20.3%	18.9%	30.7%	19.0%			
Married	50.1%	46.2%	61.1%	39.9%			
Head_HH	21.3%	23.9%	51.4%	13.1%			
MFS	33.2%	26.6%	43.7%	22.5%			
<b>Total</b>	<b>33.1%</b>	<b>31.5%</b>	<b>51.8%</b>	<b>23.6%</b>	<b>68.2%</b>	<b>69.2%</b>	<b>38.6%</b>

1) Since non-owners may not be fully liable for 100% of the RPT, property tax statistics will not be computed for these IIT filers.

2) Since all IIT filers are not property owners and records for all IIT filers have not been matched to property tax records, property tax statistics will not be computed for these IIT filers.