OpenSky Policy Institute will examine how much people currently pay and what proposed tax changes would mean for these taxpayers, which are based on the 2017 tax information of real Nebraskans.

1) Because Jane and Fritz both report $0 in Nebraska taxable income, their taxes are expressed as percentages of their federal AGI. All other taxpayers’ taxes are expressed as percentages of their Nebraska taxable income.

2) Jane does not pay property tax because she lives in a home owned by a trust, which covers the cost of property tax.

3) Estimate from tax preparer.

4) Imputed from average sales taxes paid per decile, see Who Pays: A Distributional Analysis of the Tax Systems in All 50 States, 8th ed., from the Institute on Taxation and Economic Policy.

5) While renters do not pay property tax directly, we estimate Fritz and Susan’s residential property tax paid as a percentage of their rent.

6) Estimate from tax preparer.

7) Property tax paid is on their place of residence and does not include the farmland they rent.

8) As reported on their tax returns.