Georgia

Poor Families in Georgia Remain Subject to the Income Tax

Georgia's 2001 income tax threshold — the income level at which families begin paying income tax:

Ranking among 42 states with income taxes

For two-parent families of four: \$15,300.

14th lowest

For single-parent families of three: \$12,100.

11th lowest

Georgia's 2001 income tax on working-poor and near-poor families:

For families of four with *incomes at the poverty line (\$18,104)*: **\$70**. **16**th **highest**

For families of three with *incomes at the poverty line (\$14,129)*: **\$48**. **13**th **highest**

For families of three with *incomes at 125% of poverty line (\$17,661):* **\$187.**

15th highest

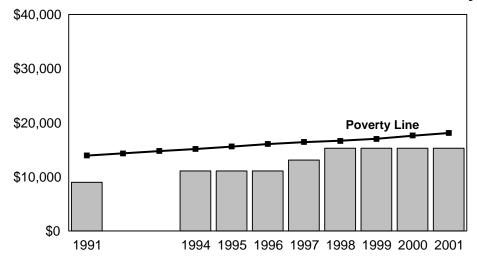
For families of three with *minimum-wage earnings(\$10,712):* **\$21 refund.**

12th highest refund

Despite some progress, Georgia continues to tax families with incomes below the poverty line.

- Georgia's tax threshold for families of four increased during the mid-1990's, but has not changed in the last four years.
- In 1991, a family of four owed tax when its income exceeded 65 percent of the poverty line. For 2001, Georgia's tax threshold has risen to 85 percent of the poverty line.

Income Tax Threshold for Family of Four



Year	Threshold
1991	\$9,000
1994	\$11,100
1995	\$11,100
1996	\$11,100
1997	\$13,100
1998	\$15,300
1999	\$15,300
2000	\$15,300
2001	\$15,300

Source: CBPP, State Income Tax Burdens on Low-Income Families in 2001, February 26, 2002.