

# Georgia

## Working-Poor and Near-Poor Families in Georgia Are Hit Harder by the Income Tax Than Those in Most Other States

### Georgia's 2005 income tax threshold

Rank among the 42 states with income taxes

(The income level at which families begin paying income tax)

(1 = lowest threshold)

- For single-parent families of three: \$12,700 7
- For two-parent families of four: \$15,900 (tied for) 9

### Georgia's 2005 income tax levied on working-poor and near-poor families

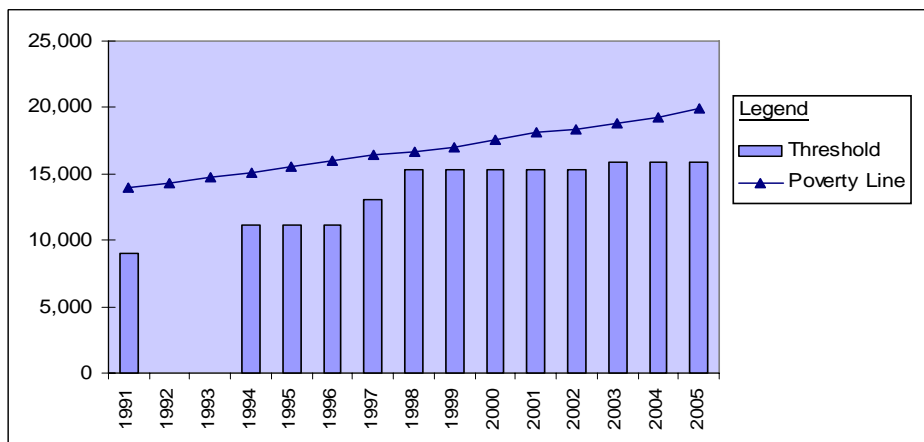
Rank (1 = highest tax)

- For families of three with incomes at the poverty line (\$15,577): \$82 10
- For families of four with incomes at the poverty line (\$19,961): \$112 15
- For families of three with minimum-wage earnings (\$10,712): \$24 refund 29
- For families of three with incomes at 125% of poverty line (\$19,471): \$248 13
- For families of four with incomes at 125% of poverty line (\$24,951): \$373 14

### Georgia's income tax threshold is declining relative to the poverty line.

- Georgia's tax threshold for families of four was increased in the late 1990s. But since then it has declined from 92 percent of the poverty line to 80 percent of the poverty line.
- Without legislative action, Georgia's income tax threshold will decline further.

#### Income Tax Threshold for Family of Four



Year	Threshold
1991	\$9,000
1992	no data
1993	no data
1994	\$11,100
1995	\$11,100
1996	\$11,100
1997	\$13,100
1998	\$15,300
1999	\$15,300
2000	\$15,300
2001	\$15,300
2002	\$15,300
2003	\$15,900
2004	\$15,900
2005	\$15,900