

Undocumented Immigrants' State & Local Tax Contributions

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The Institute on Taxation and Economic Policy (ITEP) is a non-profit, non-partisan research organization that works on federal, state, and local tax policy issues. ITEP's mission is to ensure that elected officials, the media, and the general public have access to accurate, timely, and straightforward information that allows them to understand the effects of current and proposed tax policies. ITEP's work focuses particularly on issues of tax fairness and sustainability.

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In the public debates over federal immigration reform, sufficient and accurate information about the tax contributions of undocumented immigrants is often lacking. The reality is the 11.4 million undocumented immigrants living in the United States pay billions of dollars in local, state and federal taxes, and their tax contributions would increase under immigration policy reform.¹ To date, however, Congress has not passed comprehensive immigration reform legislation which would grant a pathway to lawful permanent residence for all undocumented immigrants currently living in the United States.

In November 2014, President Obama used his executive authority to announce that he would allow up to 4 million undocumented immigrants to apply for temporary reprieve from deportation and a three-year, renewable work permit.² His action also built on his 2012 grant of this relief to 1.2 million undocumented immigrants who came to the country as children (up to 300,000 new undocumented immigrants are newly eligible under the 2014 action). Eligible individuals must either be parents of US citizens or lawful permanent residents and have resided in the United States for more than five years or be youth who have lived continuously in the United States since 2010, be at least 15 years old, and either be enrolled in school or have a high school degree or its equivalent. All told, up to 5.2 million undocumented immigrants could benefit from the president's executive actions taken in 2012 and 2014.³

This report provides state-by-state and national estimates on current state and local tax contributions of the 11.4 million undocumented immigrants living in the United States as of 2012, the increase in contributions if all 11.4 million were granted lawful permanent residence, and the increase in contributions of the 5.2 million undocumented immigrants directly affected by President Obama's executive actions in 2012 and 2014.

Key Findings:

- Undocumented immigrants contribute significantly to state and local taxes, collectively paying an estimated **\$11.84 billion** in 2012. Contributions range from less than \$3.2 million in Montana with an estimated undocumented population of 6,000 to more than \$3.2 billion in California, home to more than 3.1 million undocumented immigrants. Undocumented immigrants' nationwide average effective state and local tax rate (the share of income they pay in state and local taxes) in 2012 is an estimated **8 percent**. To put this in perspective, the top 1 percent of taxpayers pay an average nationwide effective tax rate of just 5.4 percent.⁴
- Granting lawful permanent residence to all 11.4 million undocumented immigrants and allowing them to work in the United States legally would increase their state and local tax contributions by an estimated **\$2.2 billion** a year. Their nationwide effective state and local tax rate would increase to **8.7 percent**, which would align their tax contributions with economically similar documented taxpayers.

- Under President Obama’s executive actions (2012 and 2014), which would make temporary immigration reprieve available to up to 5.2 million undocumented immigrants, the state and local tax contributions from this group would increase by an estimated **\$845 million** a year once fully in place. It would also raise the effective state and local tax rate for this population from 8.1 to **8.7 percent**, but the state and local revenue gain is smaller under the executive actions because fewer undocumented immigrants are affected (around 45% of the total) and the actions do not grant a full pathway to lawful permanent residence.

Undocumented Immigrants Pay State and Local Taxes: Current Contributions

Like other people living and working in the United States, undocumented immigrants pay state and local taxes. In addition to paying sales and excise taxes when they purchase goods and services (for example, on utilities, clothing and gasoline) undocumented immigrants also pay property taxes directly on their homes or indirectly as renters. Many undocumented immigrants also pay state income taxes.⁵ The best evidence suggests that at least 50 percent of undocumented immigrant households currently file income tax returns using Individual Tax Identification Numbers (ITINs) and many who do not file income tax returns still have taxes deducted from their paycheck.

Collectively, undocumented immigrants will pay an estimated total of \$11.84 billion in state and local taxes in 2012 (see Table 1 for state-by-state estimates of aggregate taxes paid). This includes \$1.1 billion in personal income taxes and \$3.6 billion in property taxes (paid directly as homeowners and indirectly as renters). Sales and excise taxes account for almost 60 percent of their state and local tax contributions, bringing in more than \$7 billion.

Another way to measure the state and local taxes that undocumented immigrants pay is through their effective tax rate, which is the share of total income paid in taxes. The effective tax rate is useful for more accurate state-to-state comparisons because it accounts for differences between states’ tax structures and population size. Undocumented immigrants’ nationwide average effective tax rate in 2012 is an estimated 8 percent. To put this in perspective, the top 1 percent of taxpayers pay an average nationwide effective tax rate of just 5.4 percent.⁶

Granting Lawful Permanent Residence to All Undocumented Immigrants Living in the United States Would Boost Their State and Local Tax Contributions

Creating a pathway to citizenship for the 11.4 million undocumented immigrants living in the United States and allowing them to work here legally would boost their state and local tax contributions, aligning them more closely to contributions of residents with similar incomes. The most significant revenue gain

Table 1: State and Local Taxes Paid by Undocumented Immigrants, 2012

State	TOTAL UNDOCUMENTED IMMIGRANT POPULATION			POPULATION IMPACTED BY EXECUTIVE ACTIONS		
	Current Taxes	Perm. Legal Residence	Tax Change	Current Taxes	Full Implementation of Exec. Actions	TAX CHANGE
Alabama	69,716,000	89,745,000	+20,029,000	27,542,000	34,649,000	+7,107,000
Alaska	3,426,000	3,769,000	+343,000	1,020,000	1,096,000	+76,000
Arizona	237,897,000	281,925,000	+44,028,000	118,080,000	136,753,000	+18,673,000
Arkansas	58,932,000	72,420,000	+13,488,000	28,930,000	34,744,000	+5,814,000
California	3,264,255,000	3,768,786,000	+504,531,000	1,620,786,000	1,828,769,000	+207,983,000
Colorado	144,038,000	182,308,000	+38,270,000	72,019,000	89,083,000	+17,064,000
Connecticut	136,567,000	158,351,000	+21,784,000	53,385,000	60,494,000	+7,109,000
Delaware	12,449,000	18,134,000	+5,685,000	5,706,000	8,122,000	+2,416,000
Dist. of Col.	28,861,000	33,809,000	+4,948,000	8,590,000	9,834,000	+1,244,000
Florida	604,955,000	665,450,000	+60,495,000	241,216,000	259,307,000	+18,091,000
Georgia	351,839,000	455,500,000	+103,661,000	150,283,000	190,139,000	+39,856,000
Hawaii	31,174,000	41,212,000	+10,038,000	10,391,000	13,425,000	+3,034,000
Idaho	26,609,000	32,066,000	+5,457,000	14,870,000	17,512,000	+2,642,000
Illinois	793,719,000	959,004,000	+165,285,000	398,277,000	470,278,000	+72,001,000
Indiana	93,700,000	122,689,000	+28,989,000	42,069,000	53,833,000	+11,764,000
Iowa	36,349,000	44,954,000	+8,605,000	17,683,000	21,372,000	+3,689,000
Kansas	69,421,000	80,423,000	+11,002,000	35,228,000	39,884,000	+4,656,000
Kentucky	38,801,000	55,307,000	+16,506,000	16,167,000	22,521,000	+6,354,000
Louisiana	59,852,000	73,391,000	+13,539,000	19,607,000	23,496,000	+3,889,000
Maine	4,265,000	5,409,000	+1,144,000	1,269,000	1,573,000	+304,000
Maryland	293,836,000	375,887,000	+82,051,000	101,812,000	127,282,000	+25,470,000
Massachusetts	196,898,000	259,358,000	+62,460,000	69,181,000	89,055,000	+19,874,000
Michigan	86,015,000	112,719,000	+26,704,000	38,707,000	49,571,000	+10,864,000
Minnesota	87,473,000	104,948,000	+17,475,000	40,372,000	47,337,000	+6,965,000
Mississippi	27,306,000	33,783,000	+6,477,000	8,192,000	9,905,000	+1,713,000
Missouri	52,117,000	67,754,000	+15,637,000	22,696,000	28,835,000	+6,139,000
Montana	3,236,000	4,481,000	+1,245,000	963,000	1,303,000	+340,000
Nebraska	44,401,000	52,379,000	+7,978,000	21,631,000	24,938,000	+3,307,000
Nevada	93,891,000	103,280,000	+9,389,000	42,737,000	45,942,000	+3,205,000
New Hampshire	8,768,000	9,699,000	+931,000	2,610,000	2,821,000	+211,000
New Jersey	613,438,000	701,470,000	+88,032,000	237,010,000	264,863,000	+27,853,000
New Mexico	66,319,000	74,252,000	+7,933,000	32,679,000	35,756,000	+3,077,000
New York	1,093,455,000	1,344,325,000	+250,870,000	424,606,000	510,159,000	+85,553,000
North Carolina	278,444,000	372,188,000	+93,744,000	121,918,000	159,260,000	+37,342,000
North Dakota	5,539,000	6,355,000	+816,000	1,648,000	1,848,000	+200,000
Ohio	81,227,000	106,039,000	+24,812,000	33,680,000	42,968,000	+9,288,000
Oklahoma	76,494,000	93,327,000	+16,833,000	36,381,000	43,378,000	+6,997,000
Oregon	83,139,000	122,014,000	+38,875,000	42,240,000	60,582,000	+18,342,000
Pennsylvania	150,357,000	201,037,000	+50,680,000	61,256,000	80,042,000	+18,786,000
Rhode Island	33,108,000	40,159,000	+7,051,000	13,884,000	16,458,000	+2,574,000
South Carolina	69,254,000	88,119,000	+18,865,000	26,134,000	32,497,000	+6,363,000
South Dakota	4,174,000	4,591,000	+417,000	1,242,000	1,335,000	+93,000
Tennessee	108,586,000	119,479,000	+10,893,000	44,660,000	48,024,000	+3,364,000
Texas	1,502,328,000	1,652,561,000	+150,233,000	763,478,000	820,739,000	+57,261,000
Utah	74,819,000	97,431,000	+22,612,000	39,960,000	50,854,000	+10,894,000
Vermont	5,756,000	6,684,000	+928,000	1,713,000	1,944,000	+231,000
Virginia	240,431,000	317,095,000	+76,664,000	89,917,000	115,893,000	+25,976,000
Washington	301,937,000	332,131,000	+30,194,000	148,147,000	159,258,000	+11,111,000
West Virginia	4,139,000	5,515,000	+1,376,000	1,232,000	1,604,000	+372,000
Wisconsin	83,672,000	101,743,000	+18,071,000	38,533,000	45,790,000	+7,257,000
Wyoming	3,560,000	3,916,000	+356,000	1,060,000	1,139,000	+79,000
All States	\$11,840,943,000	\$14,059,368,000	+\$2,218,425,000	\$5,393,398,500	\$6,238,263,200	+\$844,864,700

comes from the full compliance of these immigrants with state and local tax systems, specifically the personal income tax. Empirical research shows that undocumented immigrants currently have a roughly 50 percent compliance rate in filing income taxes.⁷ Given the strong incentives for tax compliance likely to be included in a comprehensive reform measure, we assume full compliance with state personal income tax laws if granted lawful permanent residence. In states with Earned Income Tax Credits, the income tax gains would be offset in part by immigrants being newly eligible to claim the federal credit and thus the state versions.

This analysis also assumes that having the authority to work legally in the United States would increase undocumented immigrants' wages, thus increasing the taxes paid by those same immigrants.⁸ This assumption is based on research from the Fiscal Policy Institute, which examined a number of studies on immigrant wages. The research consistently finds that legal immigrants had higher wages than undocumented immigrants and gaining legal status could boost wages anywhere between 6 and 15 percent. The wage boost is in part due to better job opportunities that would be made available to legal workers and also in part to an increase in higher-level skills and better training.

If all 11.4 million undocumented immigrants in the United States were granted lawful permanent residence and allowed to work in the country legally, their state and local tax contributions would increase by more than \$2.2 billion over their current tax contributions (See Table 1). Personal income taxes would account for 52 percent of the revenue gain, increasing collections by more than \$1.1 billion due to both increased earnings and full compliance with the tax code. Sales and excise taxes would increase by \$708 million, and property taxes would grow by \$364 million. The overall state and local effective tax rate paid by undocumented immigrants would increase from 8 percent to 8.7 percent.

See Appendix 1 for state-by-state estimates of the current and post-reform state and local tax contributions of the total undocumented immigrant population (reform assumes granting lawful permanent residence to all 11.4 million undocumented immigrants). The appendix includes effective tax rates and totals for personal income, property and sales and excise taxes.

President Obama's Executive Actions Would Increase State and Local Tax Revenues

President Obama used his executive authority in November 2014 to announce that he would allow up to 4 million undocumented immigrants to apply for temporary reprieve from deportation and a three-year, renewable work permit.⁹ In 2012 the President had made this relief available to up to 1.2 million undocumented immigrants who came to the country as children. Potential beneficiaries of the president's executive actions must apply, pass criminal and national security background checks, have lived continuously in the United States since 2010, and meet other criteria in order to be considered for this relief, which is granted on a case by case basis.

All told, up to 5.2 million undocumented immigrants could benefit from the president's executive actions taken in 2012 and 2014 (about 45 percent of the total population of undocumented immigrants living in the United States).

The majority of undocumented immigrants who could benefit from the granting of temporary immigration reprieve under the Deferred Action for Parents of Americans and Lawful Permanent Residents (DAPA) program are undocumented parents of United States citizens or lawful permanent residents who have lived in the country for more than five years (around 3.7 million undocumented immigrants).¹⁰ The 2014 executive action would also expand the Deferred Action for Childhood Arrivals (DACA) program for undocumented youth who came to the country as children to include another under 300,000 undocumented immigrants.¹¹ Under DACA, youth must have resided in the country continuously since 2007, be at least 15 years old (but not born before June 1981), and either be enrolled in school or have a high school diploma (or GED equivalent) to be eligible for deferred action. The expanded DACA program expands eligibility by removing the age cap and changing the residency requirement to living in the country continuously since 2010. In sum, close to 1.5 million undocumented immigrants could benefit from the DACA program. The president's executive action also included some changes that benefit high-skilled immigrants, but this analysis looks solely at those affected by DAPA and DACA (2012 and the 2014 expansion).

Under the terms of President Obama's executive actions, undocumented immigrants who are granted temporary reprieve must fully comply with current tax laws. Given the current scope of the president's proposal and the strong incentives for compliance, we assume full compliance with state personal income taxes. In states with Earned Income Tax Credits, the income tax gains would be offset in part by immigrants being newly eligible to claim the federal credit and thus the state versions.

Granting temporary immigration reprieve to up to 5.2 million undocumented immigrants would boost the affected population's state and local tax contributions, thus increasing state and local tax revenue by more than \$845 million over the current level once fully implemented. Personal income taxes would account for 56 percent of the revenue gain increasing collections by almost \$476 million due to both increased earnings and full compliance with the tax code. Sales and excise taxes would increase by \$243 million, and property taxes would grow by \$125 million. The overall state and local effective tax rate paid by the undocumented immigrants covered by the executive action would increase from 8.1 percent to 8.7 percent. This estimated revenue gain assumes every undocumented immigrant eligible for temporary relief applies and is approved thus the more people who become part of the executive action programs, the larger the state and local revenue gain.

See Appendix 2 for state-by-state estimates of the current and post-reform state and local tax contributions of the 5.2 million undocumented immigrants directly affected by President Obama's executive actions. The appendix includes effective tax rates and totals for personal income, property and sales and excise taxes.

Methodology

While the spending and income behavior of undocumented immigrant families is not as well documented as that of US citizens, the estimates in this report represent a best approximation of the taxes families headed by undocumented immigrants likely pay.

The ITEP methodology used to calculate the current and potential tax contribution of undocumented immigrants uses six main data points:

1. Estimated undocumented immigrant population in each state
2. Estimated impacted population under the Executive Action in each state
3. Average size of undocumented immigrant families/taxpaying units
4. Range of annual undocumented immigrant family/taxpayer income in each state
5. Estimated number of undocumented immigrants who are homeowners
6. Estimated effective tax rates (taxes as share of income) for income, sales and property taxes paid by low- and moderate-income families in each state.

Additional assumptions are made (and described below) about the change in tax contributions that would occur if all 11.4 million undocumented immigrants were granted lawful permanent residence and under deferred action for the 5.2 million undocumented immigrants granted temporary relief by President Obama's executive actions.

See Appendix 3 for state-by-state details on data used to assist in calculating the state and local tax contributions.

1. Number of undocumented immigrants living in each state

Estimates of each state's undocumented immigrant population are from the the Migration Policy Institute (MPI).¹² According to MPI, an estimated 11.4 million undocumented immigrants resided in the U.S. as of 2012.

2. Number of undocumented immigrants affected by President Obama's executive actions in each state

Estimates of each state's impacted undocumented immigrant population under the 2012 and 2014 executive actions are from the MPI.¹³ According to MPI, an estimated 5.2 million undocumented immigrants (45% of the total undocumented population) are potentially eligible to receive immigration relief under the executive actions.

3. Average size of undocumented immigrant families/taxpaying units

The Pew Research Center calculated a nationwide estimate of the number of people per undocumented immigrant family. The most recent estimate, 2.29, is used to find an estimated number of undocumented families, or taxpaying units, by state.¹⁴ ITEP divided population estimates for each state (total and affected populations) by the average family size to find an estimated number of undocumented families / taxpaying units living in each state and the number of families/taxpaying units impacted by the 2012 and 2014 executive actions.

4. Range of annual undocumented immigrant family/taxpayer income in each state

Estimates of the income distribution of undocumented families are from MPI data on the number of undocumented families in five discrete income groups.¹⁵ ITEP used the midpoint of the income ranges in each group as an estimate of average income within each group, and multiplied by the number of families/taxpaying units in each group to calculate aggregate income in these groups.

5. Estimated number of undocumented immigrants who are homeowners

ITEP used MPI data on undocumented families' homeownership rates for each state. We then calculated separate property tax incidence analyses for homeowners and renters in each state. Applying the homeowner effective tax rates to the homeowner population and the renter tax rates to the renter population yielded a combined property tax estimate for all undocumented families in each state.¹⁶

6. Estimated effective tax rates (taxes as share of income) for income, sales and property taxes paid by low- and moderate-income families in each state.¹⁷

ITEP's microsimulation computer model is a sophisticated program that applies the state and local tax laws in each state (including income, sales, excise and property tax laws) to a statistically valid database of tax returns to generate estimates of the effective tax rates paid by taxpayers at various income levels under current law. In January of 2015, ITEP released the 5th edition of *Who Pays?* which estimates the effect of the state and local tax laws as of January 2015 on taxpayers at 2012 income levels. This report applies effective tax rates calculated in the 2015 *Who Pays?* report to the undocumented population.

The following assumptions were made to calculate the sales, property and income taxes of the undocumented immigration population:

- **Sales tax:** Sales taxes are collected by retailers every time a purchase is made on a taxable good or service. It is reasonable to assume that undocumented immigrants pay sales tax at similar rates to US

citizens and legal immigrants with similar incomes. This analysis adjusts the estimated annual incomes for each state downward by 10 percent for purposes of calculating the sales tax paid to account for remittances. Research shows that undocumented immigrants send about 10 percent of their income to families in their countries of origin, so this portion of undocumented taxpayers' income is unavailable for taxable consumption.¹⁸

- **Property tax:** The first step in calculating property taxes was to identify the share of undocumented immigrant families who are homeowners or renters in each state. This analysis used state-by-state data from the MPI to estimate homeownership rates for undocumented immigrants in each state. The model assumes that for renters, half of the cost of the property tax paid initially by owners of rental properties is passed through to renters.
- **Income tax:** Various studies have estimated between 50 and 75 percent of undocumented immigrants currently pay personal income taxes using either false social security (SSN) or individual tax identification (ITIN) numbers.¹⁹ This analysis assumes a 50 percent compliance rate for current taxes and 100 percent post-reform (for both granting permanent lawful residence to all undocumented immigrants and under the executive actions).

Undocumented taxpayers are currently unable to claim state Earned Income Tax Credits (EITC) in states where they are available to documented taxpayers. This has the effect of increasing the effective income tax rates paid by these undocumented taxpayers under current law. Post-reform (for both granting lawful permanent residence to all undocumented immigrants and under the executive actions), the model assumes eligible undocumented taxpayers would receive the benefits of state EITCs in the 24 states with fully-funded credits

Additional indicators used to make calculations for anticipated state and local tax changes from granting permanent legal residence or under the executive actions:

- **Wage boost:** Researchers at the Fiscal Policy Institute examined a number of studies on immigrant wages including some on the experience of legalization post-1986 immigration reform on wages as well as more recent studies. The consistent finding was that legal immigrants had higher wages than undocumented immigrants and that gaining legal status could boost wages anywhere between 6 and 15 percent.²⁰ A Congressional Budget Office report on the economic impact of immigration reform estimated the eventual wage boost to be 12 percent.²¹ An analysis from the Center for American Progress estimates that the 5 million workers who directly benefit from the president's action will see a wage premium of 8.5 percent.²²

Our analysis assumes a conservative estimate of a 10 percent wage hike under granting permanent legal residence for all 11.4 undocumented immigrants and a 7.5 percent wage hike under the terms of the president's executive actions which affects up to 5.2 million undocumented immigrants. An increase in income would also contribute to a slight increase in the sales, property and income tax payments of the currently undocumented immigrant population.

- **Personal income tax compliance:** As explained above, current estimates of undocumented immigrants' income tax compliance rates ranges from 50 to 75 percent. To calculate the anticipated income tax gain from allowed undocumented immigrants to work in the US legally (under permanent legal residence or the executive actions), this analysis assumes full compliance with state personal income tax laws post-reform. It is important to note that the same tax rules and provisions that apply to the general population will apply to undocumented immigrants filing income taxes.
- **Earned Income Tax Credit eligibility:** Undocumented immigrants are currently ineligible to receive the federal Earned Income Tax Credit (EITC). The federal EITC was introduced in 1975 to provide targeted tax reductions to low-income workers. The credit varies with income levels and is based on earned income such as salaries and wages as well as family size.

This analysis assumes that undocumented immigrants will become eligible for the credit if granted permanent legal residence and under the executive actions thus making them eligible for the state versions of the credit. The states with permanent EITCs included in this report are: Connecticut, District of Columbia, Delaware, Iowa, Illinois, Indiana, Kansas, Louisiana, Massachusetts, Maryland, Maine, Michigan, Minnesota, Nebraska, New Jersey, New Mexico, New York, Ohio, Oklahoma, Oregon, Rhode Island, Virginia, Vermont, and Wisconsin. Colorado and Washington are excluded because their EITCs are currently unfunded.

Endnotes

¹Migration Policy Institute, *Unauthorized Immigrant Population Profiles*, November 2014. Available at: <http://www.migrationpolicy.org/programs/us-immigration-policy-program-data-hub/unauthorized-immigrant-population-profiles>

²Migration Policy Institute, *National and State Estimates of Populations Eligible for DAPA and DACA Programs, 2009-2013*.

³ Ibid.

⁴ Institute on Taxation and Economic Policy, *Who Pays? A Distributional Analysis of the Tax Systems in All 50 States*, January 2015. Available at: www.whopays.org

⁵ See this report's methodology section for more information about tax compliance.

⁶ *Supra note 4*.

⁷ See among others: Feinleib, Joel and David Warner, *The Impact of Immigration on Social Security and the National Economy*, Social Security Advisory Board, Issue Brief No. 1, December 2005 (Available at www.ssab.gov/brief-1-immigration.pdf); Singer, Paula and Linda Dodd-Major, *Identification Numbers and U.S. Government Compliance Initiatives, Tax Analysts Special Report, 2004*; and Cornelius, Wayne and Jessica Lewis, *Impacts of Border Enforcement on Mexican Migration: The View from Sending Communities*, La Jolla, Calif.: University of California at San Diego, Center for Comparative Immigration Studies, 2007.

⁸ Kallick, David Dyssegaard, *Three Ways Immigration Reform Would Make the Economy More Productive*, Fiscal Policy Institute, June 4 2013. Available at: <http://fiscalspolicy.org/wp-content/uploads/2013/06/3-ways-reform-would-improve-productivity.pdf> See Appendix A: A Review of the Literature on Legalization and Earnings. Also, see this report's methodology section for more information on the wage effects of granting permanent legal residence to the entire undocumented population as well as the wage effects on those affected by the presidents executive actions.

⁹ *Supra* note 2.

¹⁰ *Supra* note 2.

¹¹ *Supra* note 2.

¹² *Supra* note 1.

¹³ *Supra* note 2.

¹⁴ Passel and Cohn, *Unauthorized Immigrant Population, National and State Trends, 2010*, Pew Research Center, Feb. 1, 2011.

¹⁵ *Supra* note 1.

¹⁶ *Supra* note 1.

¹⁷ *Supra* note 4.

¹⁸ See, for example, Manuel Orozco, *Remittances to Latin America and the Caribbean: Issues and Perspectives on Development*, Report Commissioned by the Organization of American States, September 2004.

¹⁹ *Supra* note 7.

²⁰ *Supra* note 8.

²¹ Congressional Budget Office, *Cost Estimate for S. 744 (Border Security, Economic Opportunity, and Immigration Modernization Act)*, June 2013. Available at: <http://cbo.gov/sites/default/files/cbofiles/attachments/s744.pdf>

²² Oakford, Patrick and Philip E. Wolgin, *The Economic and Fiscal Benefits of Deferred Action*, 2014, Center for American Progress. Available at: <https://www.americanprogress.org/issues/immigration/news/2014/11/21/102041/the-economic-and-fiscal-benefits-of-deferred-action/>

Appendix 1: Detailed State and Local Taxes Paid by Total Undocumented Immigrant Population

Current vs. Post- Lawful Permanent Residence for All Undocumented Immigrants

STATE		Sales and Excise Tax Total	Personal Income Tax Total	Property Tax Total	Total State and Local \$	Undocumented Immigrant Effective Tax Rate	Top 1% Effective Tax Rate (All Taxpayers) ¹
Alabama	Current	50,760,000	11,870,000	7,086,000	69,716,000	7.1%	3.8%
	Lawful Permanent Residence	55,836,000	26,115,000	7,795,000	89,745,000	8.3%	
Alaska	Current	1,563,000	No Income Tax	1,863,000	3,426,000	4.4%	2.5%
	Lawful Permanent Residence	1,719,000		2,049,000	3,769,000	4.4%	
Arizona	Current	159,602,000	18,399,000	59,896,000	237,897,000	8.0%	4.6%
	Lawful Permanent Residence	175,563,000	40,477,000	65,885,000	281,925,000	8.6%	
Arkansas	Current	44,370,000	6,905,000	7,657,000	58,932,000	9.1%	5.6%
	Lawful Permanent Residence	48,807,000	15,190,000	8,423,000	72,420,000	10.1%	
California	Current	2,011,508,000	161,914,000	1,090,834,000	3,264,255,000	8.0%	8.7%
	Lawful Permanent Residence	2,212,658,000	356,210,000	1,199,918,000	3,768,786,000	8.4%	
Colorado	Current	85,089,000	21,697,000	37,251,000	144,038,000	6.7%	4.6%
	Lawful Permanent Residence	93,598,000	47,734,000	40,976,000	182,308,000	7.7%	
Connecticut	Current	67,143,000	15,516,000	53,908,000	136,567,000	8.3%	5.3%
	Lawful Permanent Residence	73,857,000	25,195,000	59,299,000	158,351,000	8.8%	
Delaware	Current	4,522,000	4,333,000	3,594,000	12,449,000	3.8%	4.8%
	Lawful Permanent Residence	4,974,000	9,206,000	3,953,000	18,134,000	5.0%	
Dist. of Col.	Current	17,693,000	5,611,000	5,556,000	28,861,000	7.4%	6.4%
	Lawful Permanent Residence	19,463,000	8,234,000	6,112,000	33,809,000	7.9%	
Florida	Current	467,584,000	No Income Tax	137,370,000	604,955,000	7.3%	1.9%
	Lawful Permanent Residence	514,343,000		151,107,000	665,450,000	7.3%	
Georgia	Current	215,596,000	62,252,000	73,990,000	351,839,000	7.3%	5.0%
	Lawful Permanent Residence	237,155,000	136,955,000	81,389,000	455,500,000	8.6%	
Hawaii	Current	19,843,000	6,291,000	5,041,000	31,174,000	8.9%	7.0%
	Lawful Permanent Residence	21,827,000	13,839,000	5,545,000	41,212,000	10.7%	
Idaho	Current	15,928,000	2,541,000	8,140,000	26,609,000	7.1%	6.4%
	Lawful Permanent Residence	17,521,000	5,591,000	8,954,000	32,066,000	7.7%	
Illinois	Current	367,050,000	99,920,000	326,750,000	793,719,000	10.3%	4.6%
	Lawful Permanent Residence	403,755,000	195,824,000	359,425,000	959,004,000	11.3%	

Appendix 1: Detailed State and Local Taxes Paid by Total Undocumented Immigrant Population

Current vs. Post- Lawful Permanent Residence for All Undocumented Immigrants

STATE		Sales and Excise Tax Total	Personal Income Tax Total	Property Tax Total	Total State and Local \$	Undocumented Immigrant Effective Tax Rate	Top 1% Effective Tax Rate (All Taxpayers) ¹
Indiana	Current	56,544,000	20,032,000	17,124,000	93,700,000	8.1%	5.2%
	Lawful Permanent Residence	62,199,000	41,654,000	18,836,000	122,689,000	9.7%	
Iowa	Current	20,948,000	5,793,000	9,608,000	36,349,000	8.0%	6.0%
	Lawful Permanent Residence	23,043,000	11,342,000	10,569,000	44,954,000	9.0%	
Kansas	Current	44,078,000	6,464,000	18,879,000	69,421,000	8.3%	3.6%
	Lawful Permanent Residence	48,486,000	11,170,000	20,767,000	80,423,000	8.7%	
Kentucky	Current	21,904,000	11,478,000	5,419,000	38,801,000	7.1%	6.0%
	Lawful Permanent Residence	24,095,000	25,251,000	5,961,000	55,307,000	9.2%	
Louisiana	Current	45,831,000	7,618,000	6,403,000	59,852,000	7.8%	4.2%
	Lawful Permanent Residence	50,414,000	15,934,000	7,043,000	73,391,000	8.7%	
Maine	Current	2,526,000	660,000	1,078,000	4,265,000	6.6%	7.5%
	Lawful Permanent Residence	2,779,000	1,444,000	1,186,000	5,409,000	7.6%	
Maryland	Current	147,317,000	68,087,000	78,433,000	293,836,000	8.3%	6.7%
	Lawful Permanent Residence	162,049,000	127,563,000	86,276,000	375,887,000	9.6%	
Massachusetts	Current	85,584,000	44,462,000	66,852,000	196,898,000	7.2%	4.9%
	Lawful Permanent Residence	94,142,000	91,678,000	73,538,000	259,358,000	8.6%	
Michigan	Current	46,422,000	18,136,000	21,457,000	86,015,000	7.0%	5.1%
	Lawful Permanent Residence	51,064,000	38,051,000	23,603,000	112,719,000	8.3%	
Minnesota	Current	53,184,000	13,874,000	20,416,000	87,473,000	7.5%	7.5%
	Lawful Permanent Residence	58,502,000	23,988,000	22,457,000	104,948,000	8.2%	
Mississippi	Current	20,761,000	3,406,000	3,139,000	27,306,000	7.4%	5.3%
	Lawful Permanent Residence	22,837,000	7,494,000	3,452,000	33,783,000	8.3%	
Missouri	Current	30,741,000	9,478,000	11,898,000	52,117,000	6.7%	5.5%
	Lawful Permanent Residence	33,815,000	20,851,000	13,088,000	67,754,000	8.0%	
Montana	Current	977,000	838,000	1,421,000	3,236,000	4.2%	4.7%
	Lawful Permanent Residence	1,075,000	1,843,000	1,564,000	4,481,000	5.2%	
Nebraska	Current	24,588,000	4,408,000	15,404,000	44,401,000	8.8%	6.3%
	Lawful Permanent Residence	27,047,000	8,387,000	16,945,000	52,379,000	9.4%	

Appendix 1: Detailed State and Local Taxes Paid by Total Undocumented Immigrant Population

Current vs. Post- Lawful Permanent Residence for All Undocumented Immigrants

	STATE	Sales and Excise Tax Total	Personal Income Tax Total	Property Tax Total	Total State and Local \$	Undocumented Immigrant Effective Tax Rate	Top 1% Effective Tax Rate (All Taxpayers) ¹
Nevada	<i>Current</i>	71,867,000	No Income Tax	22,024,000	93,891,000	5.0%	1.4%
	<i>Lawful Permanent Residence</i>	79,054,000		24,227,000	103,280,000	5.0%	
New Hampshire	<i>Current</i>	2,351,000	No Income Tax on Wages	6,368,000	8,768,000	6.2%	2.6%
	<i>Lawful Permanent Residence</i>	2,586,000		7,004,000	9,699,000	6.2%	
New Jersey	<i>Current</i>	276,092,000	51,433,000	285,913,000	613,438,000	7.7%	7.1%
	<i>Lawful Permanent Residence</i>	303,701,000	83,265,000	314,504,000	701,470,000	8.0%	
New Mexico	<i>Current</i>	49,109,000	3,921,000	13,288,000	66,319,000	9.1%	4.8%
	<i>Lawful Permanent Residence</i>	54,020,000	5,615,000	14,617,000	74,252,000	9.3%	
New York	<i>Current</i>	566,147,000	185,658,000	341,650,000	1,093,455,000	8.8%	8.1%
	<i>Lawful Permanent Residence</i>	622,761,000	345,749,000	375,815,000	1,344,325,000	9.8%	
North Carolina	<i>Current</i>	164,131,000	59,908,000	54,406,000	278,444,000	6.8%	5.3%
	<i>Lawful Permanent Residence</i>	180,544,000	131,797,000	59,847,000	372,188,000	8.3%	
North Dakota	<i>Current</i>	4,290,000	239,000	1,010,000	5,539,000	7.1%	3.0%
	<i>Lawful Permanent Residence</i>	4,719,000	525,000	1,111,000	6,355,000	7.4%	
Ohio	<i>Current</i>	45,983,000	15,171,000	20,073,000	81,227,000	7.9%	5.5%
	<i>Lawful Permanent Residence</i>	50,581,000	33,377,000	22,080,000	106,039,000	9.4%	
Oklahoma	<i>Current</i>	52,435,000	9,599,000	14,460,000	76,494,000	7.8%	4.3%
	<i>Lawful Permanent Residence</i>	57,678,000	19,742,000	15,906,000	93,327,000	8.6%	
Oregon	<i>Current</i>	15,638,000	29,950,000	37,552,000	83,139,000	5.6%	6.5%
	<i>Lawful Permanent Residence</i>	17,202,000	63,506,000	41,307,000	122,014,000	7.5%	
Pennsylvania	<i>Current</i>	75,157,000	32,404,000	42,796,000	150,357,000	8.2%	4.2%
	<i>Lawful Permanent Residence</i>	82,673,000	71,288,000	47,076,000	201,037,000	9.9%	
Rhode Island	<i>Current</i>	17,874,000	3,989,000	11,246,000	33,108,000	7.7%	6.3%
	<i>Lawful Permanent Residence</i>	19,661,000	8,127,000	12,370,000	40,159,000	8.5%	
South Carolina	<i>Current</i>	45,223,000	10,854,000	13,178,000	69,254,000	5.5%	4.5%
	<i>Lawful Permanent Residence</i>	49,745,000	23,878,000	14,496,000	88,119,000	6.3%	
South Dakota	<i>Current</i>	3,341,000	No Income Tax	833,000	4,174,000	8.1%	1.8%
	<i>Lawful Permanent Residence</i>	3,675,000		916,000	4,591,000	8.1%	

Appendix 1: Detailed State and Local Taxes Paid by Total Undocumented Immigrant Population

Current vs. Post- Lawful Permanent Residence for All Undocumented Immigrants

	STATE	Sales and Excise Tax Total	Personal Income Tax Total	Property Tax Total	Total State and Local \$	Undocumented Immigrant Effective Tax Rate	Top 1% Effective Tax Rate (All Taxpayers) ¹
Tennessee	<i>Current</i>	91,449,000	No Income Tax on Wages	17,106,000	108,586,000	7.6%	3.0%
	<i>Lawful Permanent Residence</i>	100,594,000		18,817,000	119,479,000	7.6%	
Texas	<i>Current</i>	1,022,755,000	No Income Tax	479,573,000	1,502,328,000	8.7%	2.9%
	<i>Lawful Permanent Residence</i>	1,125,031,000		527,530,000	1,652,561,000	8.7%	
Utah	<i>Current</i>	43,758,000	13,754,000	17,307,000	74,819,000	6.8%	4.8%
	<i>Lawful Permanent Residence</i>	48,133,000	30,260,000	19,038,000	97,431,000	8.0%	
Vermont	<i>Current</i>	2,939,000	633,000	2,183,000	5,756,000	7.4%	7.7%
	<i>Lawful Permanent Residence</i>	3,233,000	1,049,000	2,402,000	6,684,000	7.8%	
Virginia	<i>Current</i>	121,572,000	55,574,000	63,284,000	240,431,000	6.5%	5.1%
	<i>Lawful Permanent Residence</i>	133,729,000	113,753,000	69,613,000	317,095,000	7.8%	
Washington	<i>Current</i>	229,716,000	No Income Tax	72,221,000	301,937,000	10.8%	2.4%
	<i>Lawful Permanent Residence</i>	252,688,000		79,443,000	332,131,000	10.8%	
West Virginia	<i>Current</i>	2,850,000	875,000	413,000	4,139,000	6.4%	6.5%
	<i>Lawful Permanent Residence</i>	3,136,000	1,925,000	455,000	5,515,000	7.7%	
Wisconsin	<i>Current</i>	42,375,000	11,387,000	29,910,000	83,672,000	8.4%	6.2%
	<i>Lawful Permanent Residence</i>	46,613,000	22,229,000	32,901,000	101,743,000	9.2%	
Wyoming	<i>Current</i>	2,892,000	No Income Tax	668,000	3,560,000	5.5%	1.2%
	<i>Lawful Permanent Residence</i>	3,181,000		735,000	3,916,000	5.5%	
All States	<i>Current</i>	7,079,601,000	1,117,413,000	3,643,929,000	11,840,943,000	8.0%	5.4%
	<i>Lawful Permanent Residence</i>	7,787,561,000	2,263,484,000	4,008,322,000	14,059,368,000	8.7%	
	<i>Change</i>	+707,960,000	+1,146,071,000	+364,393,000	+2,218,425,000		
	<i>% Total Change</i>	32%	52%	16%			
	<i>% Total Change</i>	32%	52%	16%			

¹ Institute on Taxation and Economic Policy/Who Pays? A Distributional Analysis of the Tax Systems in All 50 States , January 2015. Available at: <http://whopays.org>

Appendix 2: Detailed State and Local Taxes Paid by the Executive Action Affected Undocumented Immigrants

Current vs. Post- Executive Actions (DAPA and DACA) for those Undocumented Immigrants Directly Affected by the Executive Actions

STATE		Sales and Excise Tax Total	Personal Income Tax Total	Property Tax Total	Total State and Local \$	Undocumented Immigrant Effective Tax Rate	Top 1% Effective Tax Rate (All Taxpayers) ¹
Alabama	Current	20,053,000	4,690,000	2,799,000	27,542,000	7.1%	3.8%
	Executive Actions	21,557,000	10,083,000	3,009,000	34,649,000	8.3%	
Alaska	Current	465,000	No Income Tax	554,000	1,020,000	4.4%	2.5%
	Executive Actions	500,000		596,000	1,096,000	4.4%	
Arizona	Current	79,219,000	9,132,000	29,729,000	118,080,000	8.0%	4.6%
	Executive Actions	85,160,000	19,634,000	31,959,000	136,753,000	8.6%	
Arkansas	Current	21,782,000	3,390,000	3,759,000	28,930,000	9.1%	5.6%
	Executive Actions	23,415,000	7,288,000	4,041,000	34,744,000	10.1%	
California	Current	998,765,000	80,394,000	541,627,000	1,620,786,000	8.0%	8.7%
	Executive Actions	1,073,672,000	172,848,000	582,249,000	1,828,769,000	8.4%	
Colorado	Current	42,545,000	10,849,000	18,625,000	72,019,000	6.7%	4.6%
	Executive Actions	45,735,000	23,325,000	20,022,000	89,083,000	7.7%	
Connecticut	Current	26,247,000	6,065,000	21,073,000	53,385,000	8.3%	5.3%
	Executive Actions	28,215,000	9,625,000	22,654,000	60,494,000	8.8%	
Delaware	Current	2,073,000	1,986,000	1,647,000	5,706,000	3.8%	4.8%
	Executive Actions	2,228,000	4,124,000	1,771,000	8,122,000	5.0%	
Dist. of Col.	Current	5,266,000	1,670,000	1,654,000	8,590,000	7.4%	6.4%
	Executive Actions	5,661,000	2,395,000	1,778,000	9,834,000	7.9%	
Florida	Current	186,442,000	No Income Tax	54,774,000	241,216,000	7.3%	1.9%
	Executive Actions	200,425,000		58,882,000	259,307,000	7.3%	
Georgia	Current	92,089,000	26,590,000	31,604,000	150,283,000	7.3%	5.0%
	Executive Actions	98,995,000	57,169,000	33,974,000	190,139,000	8.6%	
Hawaii	Current	6,614,000	2,097,000	1,680,000	10,391,000	8.9%	7.0%
	Executive Actions	7,110,000	4,508,000	1,806,000	13,425,000	10.7%	
Idaho	Current	8,901,000	1,420,000	4,549,000	14,870,000	7.1%	6.4%
	Executive Actions	9,568,000	3,053,000	4,890,000	17,512,000	7.7%	
Illinois	Current	184,180,000	50,138,000	163,958,000	398,277,000	10.3%	4.6%
	Executive Actions	197,994,000	96,029,000	176,255,000	470,278,000	11.3%	
Indiana	Current	25,387,000	8,994,000	7,688,000	42,069,000	8.1%	5.2%
	Executive Actions	27,291,000	18,277,000	8,265,000	53,833,000	9.7%	

Appendix 2: Detailed State and Local Taxes Paid by the Executive Action Affected Undocumented Immigrants

Current vs. Post- Executive Actions (DAPA and DACA) for those Undocumented Immigrants Directly Affected by the Executive Actions

STATE		Sales and Excise Tax Total	Personal Income Tax Total	Property Tax Total	Total State and Local \$	Undocumented Immigrant Effective Tax Rate	Top 1% Effective Tax Rate (All Taxpayers) ¹
Iowa	Current	10,191,000	2,818,000	4,674,000	17,683,000	8.0%	6.0%
	Executive Actions	10,955,000	5,392,000	5,025,000	21,372,000	9.0%	
Kansas	Current	22,368,000	3,280,000	9,580,000	35,228,000	8.3%	3.6%
	Executive Actions	24,045,000	5,540,000	10,299,000	39,884,000	8.7%	
Kentucky	Current	9,127,000	4,782,000	2,258,000	16,167,000	7.1%	6.0%
	Executive Actions	9,811,000	10,282,000	2,427,000	22,521,000	9.2%	
Louisiana	Current	15,014,000	2,495,000	2,097,000	19,607,000	7.8%	4.2%
	Executive Actions	16,140,000	5,101,000	2,255,000	23,496,000	8.7%	
Maine	Current	752,000	197,000	321,000	1,269,000	6.6%	7.5%
	Executive Actions	808,000	420,000	345,000	1,573,000	7.6%	
Maryland	Current	51,044,000	23,591,000	27,176,000	101,812,000	8.3%	6.7%
	Executive Actions	54,872,000	43,195,000	29,214,000	127,282,000	9.6%	
Massachusetts	Current	30,070,000	15,622,000	23,489,000	69,181,000	7.2%	4.9%
	Executive Actions	32,325,000	31,479,000	25,250,000	89,055,000	8.6%	
Michigan	Current	20,890,000	8,161,000	9,656,000	38,707,000	7.0%	5.1%
	Executive Actions	22,457,000	16,734,000	10,380,000	49,571,000	8.3%	
Minnesota	Current	24,546,000	6,403,000	9,423,000	40,372,000	7.5%	7.5%
	Executive Actions	26,387,000	10,820,000	10,129,000	47,337,000	8.2%	
Mississippi	Current	6,228,000	1,022,000	942,000	8,192,000	7.4%	5.3%
	Executive Actions	6,695,000	2,197,000	1,012,000	9,905,000	8.3%	
Missouri	Current	13,387,000	4,127,000	5,181,000	22,696,000	6.7%	5.5%
	Executive Actions	14,391,000	8,874,000	5,570,000	28,835,000	8.0%	
Montana	Current	291,000	249,000	423,000	963,000	4.2%	4.7%
	Executive Actions	313,000	536,000	455,000	1,303,000	5.2%	
Nebraska	Current	11,979,000	2,148,000	7,505,000	21,631,000	8.8%	6.3%
	Executive Actions	12,877,000	3,993,000	8,067,000	24,938,000	9.4%	
Nevada	Current	32,712,000	No Income Tax	10,025,000	42,737,000	5.0%	1.4%
	Executive Actions	35,165,000		10,777,000	45,942,000	5.0%	
New Hampshire	Current	700,000	No Income Tax on Wages	1,895,000	2,610,000	6.2%	2.6%
	Executive Actions	752,000		2,037,000	2,821,000	6.2%	

Appendix 2: Detailed State and Local Taxes Paid by the Executive Action Affected Undocumented Immigrants

Current vs. Post- Executive Actions (DAPA and DACA) for those Undocumented Immigrants Directly Affected by the Executive Actions

STATE		Sales and Excise Tax Total	Personal Income Tax Total	Property Tax Total	Total State and Local \$	Undocumented Immigrant Effective Tax Rate	Top 1% Effective Tax Rate (All Taxpayers) ¹
New Jersey	Current	106,672,000	19,872,000	110,466,000	237,010,000	7.7%	7.1%
	Executive Actions	114,672,000	31,439,000	118,751,000	264,863,000	8.0%	
New Mexico	Current	24,199,000	1,932,000	6,548,000	32,679,000	9.1%	4.8%
	Executive Actions	26,014,000	2,704,000	7,039,000	35,756,000	9.3%	
New York	Current	219,844,000	72,094,000	132,668,000	424,606,000	8.8%	8.1%
	Executive Actions	236,332,000	131,209,000	142,618,000	510,159,000	9.8%	
North Carolina	Current	71,865,000	26,231,000	23,822,000	121,918,000	6.8%	5.3%
	Executive Actions	77,255,000	56,396,000	25,608,000	159,260,000	8.3%	
North Dakota	Current	1,277,000	71,000	301,000	1,648,000	7.1%	3.0%
	Executive Actions	1,373,000	153,000	323,000	1,848,000	7.4%	
Ohio	Current	19,066,000	6,291,000	8,323,000	33,680,000	7.9%	5.5%
	Executive Actions	20,496,000	13,525,000	8,947,000	42,968,000	9.4%	
Oklahoma	Current	24,938,000	4,565,000	6,877,000	36,381,000	7.8%	4.3%
	Executive Actions	26,809,000	9,176,000	7,393,000	43,378,000	8.6%	
Oregon	Current	7,945,000	15,217,000	19,079,000	42,240,000	5.6%	6.5%
	Executive Actions	8,541,000	31,532,000	20,509,000	60,582,000	7.5%	
Pennsylvania	Current	30,620,000	13,202,000	17,435,000	61,256,000	8.2%	4.2%
	Executive Actions	32,916,000	28,383,000	18,743,000	80,042,000	9.9%	
Rhode Island	Current	7,496,000	1,673,000	4,716,000	13,884,000	7.7%	6.3%
	Executive Actions	8,058,000	3,331,000	5,070,000	16,458,000	8.5%	
South Carolina	Current	17,065,000	4,096,000	4,973,000	26,134,000	5.5%	4.5%
	Executive Actions	18,345,000	8,806,000	5,346,000	32,497,000	6.3%	
South Dakota	Current	994,000	No Income Tax	248,000	1,242,000	8.1%	1.8%
	Executive Actions	1,069,000		266,000	1,335,000	8.1%	
Tennessee	Current	37,612,000	No Income Tax on Wages	7,036,000	44,660,000	7.6%	3.0%
	Executive Actions	40,433,000		7,563,000	48,024,000	7.6%	
Texas	Current	519,761,000	No Income Tax	243,717,000	763,478,000	8.7%	2.9%
	Executive Actions	558,743,000		261,996,000	820,739,000	8.7%	
Utah	Current	23,371,000	7,346,000	9,244,000	39,960,000	6.8%	4.8%
	Executive Actions	25,123,000	15,794,000	9,937,000	50,854,000	8.0%	

Appendix 2: Detailed State and Local Taxes Paid by the Executive Action Affected Undocumented Immigrants

Current vs. Post- Executive Actions (DAPA and DACA) for those Undocumented Immigrants Directly Affected by the Executive Actions

STATE		Sales and Excise Tax Total	Personal Income Tax Total	Property Tax Total	Total State and Local \$	Undocumented Immigrant Effective Tax Rate	Top 1% Effective Tax Rate (All Taxpayers) ¹
Vermont	Current	875,000	188,000	650,000	1,713,000	7.4%	7.7%
	Executive Actions	940,000	305,000	699,000	1,944,000	7.8%	
Virginia	Current	45,466,000	20,784,000	23,667,000	89,917,000	6.5%	5.1%
	Executive Actions	48,876,000	41,575,000	25,442,000	115,893,000	7.8%	
Washington	Current	112,711,000	No Income Tax	35,436,000	148,147,000	10.8%	2.4%
	Executive Actions	121,164,000		38,093,000	159,258,000	10.8%	
West Virginia	Current	848,000	260,000	123,000	1,232,000	6.4%	6.5%
	Executive Actions	912,000	560,000	132,000	1,604,000	7.7%	
Wisconsin	Current	19,515,000	5,244,000	13,774,000	38,533,000	8.4%	6.2%
	Executive Actions	20,979,000	10,004,000	14,807,000	45,790,000	9.2%	
Wyoming	Current	861,000	No Income Tax	199,000	1,060,000	5.5%	1.2%
	Executive Actions	925,000		214,000	1,139,000	5.5%	
All States	Current	3,242,325,000	481,405,000	1,669,668,000	5,393,399,000	8.1%	5.4%
	Executive Actions	3,485,500,000	957,870,000	1,794,893,000	6,238,263,000	8.7%	
	<i>Change</i>	<i>+243,175,000</i>	<i>+476,465,000</i>	<i>+125,225,000</i>	<i>+844,864,000</i>		
	% Total Change	29%	56%	15%			

¹ Institute on Taxation and Economic Policy *Who Pays? A Distributional Analysis of the Tax Systems in All 50 States*, January 2015. Available at: <http://whopays.org>

Appendix 3: Data Used to Estimate State and Local Tax Contributions of Undocumented Immigrants

STATE	Estimated Total Undocumented Immigrant Population ¹	Est. Executive Action Affected Undocumented Immigrant Pop. ²	Share of Total Undocumented Population	Est. Share of Undocumented Population Who are Homeowners ³	Average Undocumented Family Income ⁴
Alabama	81,000	32,000	40%	27%	\$27,600
Alaska	6,000	1,800	30%	32%	\$29,700
Arizona	274,000	136,000	50%	38%	\$25,000
Arkansas	55,000	27,000	49%	38%	\$27,100
California	3,166,000	1,572,000	50%	27%	\$29,600
Colorado	180,000	90,000	50%	33%	\$27,500
Connecticut	110,000	43,000	39%	26%	\$34,100
Delaware	24,000	11,000	46%	29%	\$31,200
District of Columbia	30,000	8,900	30%	32%	\$29,700
Florida	632,000	252,000	40%	34%	\$30,000
Georgia	398,000	170,000	43%	32%	\$27,700
Hawaii	21,000	7,000	33%	40%	\$38,200
Idaho	34,000	19,000	56%	44%	\$25,400
Illinois	560,000	281,000	50%	39%	\$31,400
Indiana	98,000	44,000	45%	39%	\$26,900
Iowa	37,000	18,000	49%	41%	\$28,100
Kansas	67,000	34,000	51%	44%	\$28,700
Kentucky	48,000	20,000	42%	21%	\$26,000
Louisiana	58,000	19,000	33%	23%	\$30,300
Maine	5,000	1,500	30%	32%	\$29,700
Maryland	228,000	79,000	35%	34%	\$35,600
Massachusetts	185,000	65,000	35%	23%	\$34,000
Michigan	100,000	45,000	45%	41%	\$28,300
Minnesota	91,000	42,000	46%	33%	\$29,200
Mississippi	30,000	9,000	30%	21%	\$28,200
Missouri	62,000	27,000	44%	36%	\$28,600
Montana	6,000	1,800	30%	32%	\$29,700
Nebraska	39,000	19,000	49%	36%	\$29,700
Nevada	145,000	66,000	46%	32%	\$29,800

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STATE	Estimated Total Undocumented Immigrant Population ¹	Est. Executive Action Affected Undocumented Immigrant Pop. ²	Share of Total Undocumented Population	Est. Share of Undocumented Population Who are Homeowners ³	Average Undocumented Family Income ⁴
New Hampshire	11,000	3,300	30%	32%	\$29,700
New Jersey	528,000	204,000	39%	25%	\$34,500
New Mexico	69,000	34,000	49%	45%	\$24,100
New York	873,000	339,000	39%	18%	\$32,600
North Carolina	354,000	155,000	44%	32%	\$26,400
North Dakota	6,000	1,800	30%	32%	\$29,700
Ohio	82,000	34,000	41%	27%	\$28,700
Oklahoma	82,000	39,000	48%	36%	\$27,400
Oregon	124,000	63,000	51%	31%	\$27,300
Pennsylvania	135,000	55,000	41%	33%	\$31,300
Rhode Island	31,000	13,000	42%	24%	\$31,700
South Carolina	106,000	40,000	38%	27%	\$27,300
South Dakota	4,000	1,200	30%	32%	\$29,700
Tennessee	124,000	51,000	41%	26%	\$26,400
Texas	1,464,000	744,000	51%	42%	\$27,000
Utah	88,000	47,000	53%	39%	\$28,600
Vermont	6,000	1,800	30%	32%	\$29,700
Virginia	246,000	92,000	37%	33%	\$34,600
Washington	214,000	105,000	49%	34%	\$29,900
West Virginia	5,000	1,500	30%	32%	\$29,700
Wisconsin	76,000	35,000	46%	36%	\$30,100
Wyoming	5,000	1,500	30%	32%	\$29,700
All States	11,403,000	5,202,000	46%	31%	\$29,700

¹ Migration Policy Institute, Unauthorized Immigrant Population Profiles, November 2014.

² Migration Policy Institute, National and State Estimates of Populations Eligible for DAPA and DACA Programs, 2009-2013.

³ Migration Policy Institute, Unauthorized Immigrant Population Profiles, November 2014.

⁴ Ibid. See report methodology for a full description of income measures used to calculate state and local tax contributions.