



Higher Corporate Taxes Would Harm Workers in Every State October 3, 2024

Member Companies

3M
Abbott Laboratories
ADP
American Express Company
Bank of America Corp.
The Boeing Company
Boston Scientific Corp.
Carrier Global Corp.
Caterpillar Inc.
Chevron Corporation
Cisco Systems, Inc.
The Coca-Cola Company
Corteva Inc.
Danaher Corporation
Dell Technologies, Inc.
The Dow Chemical Company
DuPont
Eli Lilly and Company
Emerson Electric Co.
Exxon Mobil Corporation
GE Aerospace
GE Vernova Inc.
General Mills Inc.
Google, Inc.
The Home Depot Inc.
Honeywell International Inc.
IBM Corporation
Johnson & Johnson
Johnson Controls, Inc.
JPMorgan Chase & Co.
Kenvue Inc.
Kellanova
Kimberly-Clark
MasterCard Inc.
McCormick & Company, Inc.
Morgan Stanley
Oracle Corporation
Otis Worldwide Corp.
PepsiCo, Inc.
Procter & Gamble Co.
Prudential Financial Inc.
RTX Corporation
S&P Global Inc.
State Street Corporation
Texas Instruments, Inc.
United Parcel Service, Inc.
Verizon Communications Inc.
Walmart Inc.
The Walt Disney Company

Economists agree that corporate tax increases are ultimately paid by workers (in the form of lower wages), consumers (in the form of higher prices), and investors (in the form of reduced returns on investment). Put differently, a corporation is not a natural person, it does not and cannot pay taxes, it merely collects taxes and passes their cost on to people.

A higher corporate income tax rate would discourage capital investment in the United States, resulting in lower productivity and lower wages for American workers. An earlier [analysis](#) by the Alliance for Competitive Taxation (“ACT”) finds that increasing the federal corporate income tax rate by one-third, from 21 to 28 percent, would reduce average annual U.S. wages by as much as \$597 with disparate effects across states. Using the same methodology, ACT analyzed the effects at the congressional district level for all 435 House districts and the District of Columbia. In some, the drop in average annual wages would exceed \$1,700 per worker.

We estimate the effect on wages of an increase in the federal corporate tax rate to 28 percent using a range of estimates in the economics literature. At the lower end, we use the Congressional Budget Office (“CBO”) and Joint Committee on Taxation (“JCT”) assumption that 25 percent of the corporate income tax is borne by labor. At the upper end of the range, we rely on a study by International Monetary Fund economist, Li Liu, and Rutgers University professor, Rosanne Altshuler, that estimates about 60 percent of the corporate tax is borne by workers in the form of lower wages.

We start with the Treasury Department’s estimate that an increase in the corporate tax rate to 28 percent would raise \$1.35 trillion over a decade (an average of \$135 billion per year) and multiply that number by the estimated share borne by workers (25 percent to 60 percent) to calculate the total loss of U.S. wages (\$34 billion to \$81 billion per year over a decade). Using Census data, the previous ACT analysis calculated the total loss of wages for each state based on each state’s share of total U.S. payroll. In this analysis, the total wage loss for each state is allocated to each congressional district based on its share of total state payroll. The average total loss of wages across congressional districts is \$77 million to \$186 million annually for each of the next 10 years. The average annual wage loss on a per worker basis can be estimated for each congressional district based on the number of employees in each district (see table below).

Wage Effects of Increasing the Federal Corporate Income Tax Rate to 28 Percent

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)		Average wage loss per employee in each of the next 10 years	
United States	\$33,749	to	\$80,996	\$249 to \$597
Alabama	\$355	to	\$851	\$199 to \$479
AL-1	\$48	to	\$115	\$198 to \$476
AL-2	\$37	to	\$90	\$175 to \$420
AL-3	\$31	to	\$75	\$170 to \$407
AL-4	\$35	to	\$84	\$173 to \$416
AL-5	\$66	to	\$159	\$236 to \$566
AL-6	\$60	to	\$144	\$235 to \$563
AL-7	\$77	to	\$185	\$236 to \$567
Alaska (At Large)	\$67	to	\$161	\$261 to \$625
Arizona	\$612	to	\$1,469	\$220 to \$527
AZ-1	\$136	to	\$326	\$288 to \$691
AZ-2	\$32	to	\$77	\$182 to \$437
AZ-3	\$110	to	\$265	\$252 to \$604
AZ-4	\$117	to	\$282	\$247 to \$592
AZ-5	\$43	to	\$104	\$212 to \$510
AZ-6	\$47	to	\$113	\$208 to \$500
AZ-7	\$48	to	\$114	\$197 to \$472
AZ-8	\$48	to	\$114	\$210 to \$503
AZ-9	\$31	to	\$75	\$177 to \$424
Arkansas	\$213	to	\$511	\$196 to \$470
AR-1	\$38	to	\$91	\$179 to \$429
AK-2	\$65	to	\$156	\$210 to \$505
AK-3	\$74	to	\$177	\$235 to \$564
AK-4	\$36	to	\$88	\$176 to \$421
California	\$5,126	to	\$12,303	\$320 to \$767
CA-1	\$39	to	\$94	\$207 to \$497
CA-2	\$73	to	\$175	\$287 to \$688
CA-3	\$72	to	\$173	\$263 to \$632
CA-4	\$63	to	\$152	\$256 to \$614
CA-5	\$55	to	\$132	\$237 to \$570
CA-6	\$68	to	\$164	\$263 to \$631
CA-7	\$70	to	\$168	\$286 to \$686
CA-8	\$45	to	\$109	\$270 to \$647
CA-9	\$45	to	\$107	\$218 to \$522
CA-10	\$89	to	\$212	\$341 to \$817
CA-11	\$452	to	\$1,085	\$625 to \$1,500
CA-12	\$113	to	\$270	\$363 to \$871

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
CA-13	\$30	to	\$72	\$204	to	\$490
CA-14	\$101	to	\$243	\$359	to	\$862
CA-15	\$296	to	\$710	\$677	to	\$1,624
CA-16	\$322	to	\$774	\$726	to	\$1,744
CA-17	\$501	to	\$1,201	\$751	to	\$1,802
CA-18	\$67	to	\$160	\$326	to	\$781
CA-19	\$59	to	\$141	\$275	to	\$660
CA-20	\$43	to	\$103	\$212	to	\$509
CA-21	\$45	to	\$109	\$213	to	\$511
CA-22	\$28	to	\$68	\$200	to	\$480
CA-23	\$34	to	\$82	\$221	to	\$529
CA-24	\$70	to	\$168	\$252	to	\$604
CA-25	\$23	to	\$55	\$179	to	\$430
CA-26	\$76	to	\$182	\$286	to	\$687
CA-27	\$39	to	\$93	\$217	to	\$521
CA-28	\$70	to	\$169	\$269	to	\$645
CA-29	\$45	to	\$107	\$238	to	\$571
CA-30	\$144	to	\$347	\$315	to	\$756
CA-31	\$66	to	\$158	\$236	to	\$567
CA-32	\$110	to	\$265	\$306	to	\$734
CA-33	\$38	to	\$92	\$192	to	\$460
CA-34	\$101	to	\$242	\$349	to	\$837
CA-35	\$84	to	\$202	\$230	to	\$552
CA-36	\$203	to	\$487	\$409	to	\$982
CA-37	\$107	to	\$257	\$387	to	\$929
CA-38	\$54	to	\$129	\$231	to	\$554
CA-39	\$46	to	\$111	\$206	to	\$495
CA-40	\$75	to	\$180	\$266	to	\$639
CA-41	\$49	to	\$118	\$211	to	\$506
CA-42	\$70	to	\$169	\$246	to	\$591
CA-43	\$63	to	\$151	\$265	to	\$635
CA-44	\$59	to	\$141	\$253	to	\$608
CA-45	\$75	to	\$181	\$246	to	\$590
CA-46	\$93	to	\$223	\$239	to	\$574
CA-47	\$211	to	\$506	\$375	to	\$901
CA-48	\$48	to	\$115	\$225	to	\$540
CA-49	\$73	to	\$176	\$267	to	\$641
CA-50	\$150	to	\$361	\$355	to	\$851
CA-51	\$142	to	\$340	\$328	to	\$787
CA-52	\$30	to	\$73	\$198	to	\$476
Colorado	\$636	to	\$1,527	\$256	to	\$616
CO-1	\$164	to	\$393	\$336	to	\$806
CO-2	\$89	to	\$213	\$265	to	\$637
CO-3	\$47	to	\$113	\$195	to	\$468
CO-4	\$50	to	\$120	\$236	to	\$566
CO-5	\$59	to	\$142	\$233	to	\$560
CO-6	\$106	to	\$253	\$294	to	\$706
CO-7	\$68	to	\$164	\$254	to	\$609
CO-8	\$54	to	\$129	\$236	to	\$566

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
Connecticut	\$423	to	\$1,016	\$281	to	\$674
CT-1	\$99	to	\$237	\$282	to	\$676
CT-2	\$49	to	\$118	\$228	to	\$547
CT-3	\$90	to	\$216	\$263	to	\$630
CT-4	\$122	to	\$292	\$405	to	\$971
CT-5	\$64	to	\$153	\$238	to	\$570
Delaware (At Large)	\$108	to	\$259	\$254	to	\$610
District of Columbia	\$197	to	\$472	\$373	to	\$895
Florida	\$2,095	to	\$5,027	\$218	to	\$522
FL-1	\$54	to	\$129	\$238	to	\$571
FL-2	\$51	to	\$122	\$231	to	\$555
FL-3	\$52	to	\$126	\$227	to	\$545
FL-4	\$69	to	\$165	\$264	to	\$633
FL-5	\$108	to	\$258	\$287	to	\$688
FL-6	\$41	to	\$98	\$211	to	\$507
FL-7	\$61	to	\$145	\$247	to	\$594
FL-8	\$60	to	\$145	\$247	to	\$593
FL-9	\$59	to	\$142	\$226	to	\$542
FL-10	\$148	to	\$355	\$298	to	\$716
FL-11	\$55	to	\$133	\$212	to	\$509
FL-12	\$32	to	\$77	\$207	to	\$497
FL-13	\$85	to	\$204	\$265	to	\$635
FL-14	\$160	to	\$384	\$330	to	\$792
FL-15	\$80	to	\$192	\$278	to	\$668
FL-16	\$44	to	\$105	\$227	to	\$544
FL-17	\$53	to	\$127	\$242	to	\$580
FL-18	\$44	to	\$106	\$222	to	\$533
FL-19	\$90	to	\$217	\$265	to	\$636
FL-20	\$88	to	\$210	\$289	to	\$694
FL-21	\$73	to	\$176	\$280	to	\$672
FL-22	\$56	to	\$135	\$268	to	\$643
FL-23	\$113	to	\$272	\$309	to	\$741
FL-24	\$63	to	\$150	\$274	to	\$658
FL-25	\$89	to	\$213	\$289	to	\$694
FL-26	\$94	to	\$226	\$274	to	\$658
FL-27	\$138	to	\$331	\$376	to	\$903
FL-28	\$34	to	\$82	\$223	to	\$535
Georgia	\$979	to	\$2,349	\$230	to	\$553
GA-1	\$51	to	\$122	\$195	to	\$469
GA-2	\$46	to	\$111	\$194	to	\$465
GA-3	\$45	to	\$107	\$191	to	\$457
GA-4	\$68	to	\$163	\$249	to	\$599
GA-5	\$233	to	\$560	\$353	to	\$847

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
GA-6	\$106	to	\$254	\$304	to	\$730
GA-7	\$73	to	\$174	\$255	to	\$611
GA-8	\$35	to	\$83	\$168	to	\$404
GA-9	\$53	to	\$127	\$204	to	\$489
GA-10	\$40	to	\$95	\$185	to	\$443
GA-11	\$106	to	\$254	\$275	to	\$659
GA-12	\$42	to	\$102	\$191	to	\$459
GA-13	\$46	to	\$110	\$204	to	\$489
GA-14	\$36	to	\$87	\$183	to	\$439
Hawaii	\$106	to	\$254	\$209	to	\$501
HI-1	\$68	to	\$163	\$242	to	\$582
HI-2	\$38	to	\$92	\$202	to	\$484
Idaho	\$138	to	\$330	\$200	to	\$479
ID-1	\$52	to	\$124	\$188	to	\$450
ID-2	\$86	to	\$206	\$217	to	\$521
Illinois	\$1,445	to	\$3,468	\$261	to	\$627
IL-1	\$40	to	\$97	\$215	to	\$516
IL-2	\$38	to	\$91	\$196	to	\$469
IL-3	\$65	to	\$156	\$240	to	\$576
IL-4	\$54	to	\$130	\$236	to	\$566
IL-5	\$74	to	\$177	\$235	to	\$563
IL-6	\$94	to	\$226	\$248	to	\$596
IL-7	\$385	to	\$924	\$431	to	\$1,033
IL-8	\$110	to	\$264	\$275	to	\$659
IL-9	\$71	to	\$170	\$250	to	\$600
IL-10	\$122	to	\$294	\$354	to	\$849
IL-11	\$82	to	\$198	\$249	to	\$597
IL-12	\$40	to	\$96	\$183	to	\$440
IL-13	\$64	to	\$153	\$212	to	\$509
IL-14	\$39	to	\$94	\$191	to	\$460
IL-15	\$36	to	\$87	\$187	to	\$448
IL-16	\$47	to	\$114	\$207	to	\$496
IL-17	\$82	to	\$198	\$251	to	\$604
Indiana	\$595	to	\$1,428	\$207	to	\$496
IN-1	\$54	to	\$130	\$217	to	\$520
IN-2	\$76	to	\$183	\$219	to	\$525
IN-3	\$64	to	\$155	\$203	to	\$487
IN-4	\$50	to	\$120	\$190	to	\$456
IN-5	\$65	to	\$155	\$215	to	\$516
IN-6	\$49	to	\$117	\$201	to	\$482
IN-7	\$128	to	\$307	\$270	to	\$648
IN-8	\$60	to	\$143	\$198	to	\$474
IN-9	\$50	to	\$119	\$189	to	\$453

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
Iowa	\$282	to	\$676	\$203	to	\$488
IA-1	\$60	to	\$144	\$193	to	\$464
IA-2	\$72	to	\$172	\$209	to	\$501
IA-3	\$94	to	\$226	\$241	to	\$578
IA-4	\$56	to	\$133	\$190	to	\$456
Kansas	\$255	to	\$613	\$208	to	\$500
KS-1	\$46	to	\$110	\$184	to	\$441
KS-2	\$45	to	\$109	\$195	to	\$468
KS-3	\$104	to	\$249	\$257	to	\$617
KS-4	\$60	to	\$145	\$212	to	\$508
Kentucky	\$324	to	\$778	\$194	to	\$467
KY-1	\$41	to	\$98	\$176	to	\$422
KY-2	\$42	to	\$102	\$182	to	\$436
KY-3	\$103	to	\$246	\$229	to	\$549
KY-4	\$52	to	\$125	\$206	to	\$493
KY-5	\$29	to	\$71	\$167	to	\$400
KY-6	\$57	to	\$136	\$199	to	\$478
Louisiana	\$341	to	\$817	\$207	to	\$497
LA-1	\$65	to	\$155	\$226	to	\$542
LA-2	\$65	to	\$155	\$237	to	\$569
LA-3	\$58	to	\$139	\$212	to	\$509
LA-4	\$41	to	\$99	\$190	to	\$455
LA-5	\$37	to	\$88	\$171	to	\$410
LA-6	\$75	to	\$181	\$227	to	\$546
Maine	\$111	to	\$267	\$209	to	\$502
ME-1	\$67	to	\$160	\$227	to	\$545
ME-2	\$45	to	\$108	\$198	to	\$475
Maryland	\$600	to	\$1,441	\$246	to	\$591
MD-1	\$47	to	\$114	\$205	to	\$491
MD-2	\$76	to	\$182	\$236	to	\$566
MD-3	\$111	to	\$267	\$287	to	\$689
MD-4	\$49	to	\$116	\$226	to	\$543
MD-5	\$43	to	\$102	\$227	to	\$546
MD-6	\$62	to	\$149	\$232	to	\$556
MD-7	\$97	to	\$232	\$290	to	\$697
MD-8	\$116	to	\$279	\$329	to	\$790
Massachusetts	\$1,081	to	\$2,595	\$318	to	\$764

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)		Average wage loss per employee in each of the next 10 years	
MA-1	\$57	to	\$138	\$218 to \$522
MA-2	\$75	to	\$181	\$245 to \$587
MA-3	\$82	to	\$197	\$299 to \$716
MA-4	\$90	to	\$216	\$275 to \$659
MA-5	\$142	to	\$341	\$355 to \$853
MA-6	\$117	to	\$280	\$314 to \$754
MA-7	\$231	to	\$553	\$441 to \$1,059
MA-8	\$230	to	\$552	\$398 to \$955
MA-9	\$57	to	\$136	\$227 to \$545
Michigan	\$876	to	\$2,102	\$222 to \$534
MI-1	\$43	to	\$104	\$189 to \$454
MI-2	\$33	to	\$79	\$181 to \$435
MI-3	\$95	to	\$229	\$225 to \$541
MI-4	\$71	to	\$170	\$224 to \$538
MI-5	\$39	to	\$93	\$194 to \$466
MI-6	\$80	to	\$192	\$256 to \$615
MI-7	\$54	to	\$130	\$212 to \$509
MI-8	\$53	to	\$128	\$204 to \$491
MI-9	\$33	to	\$78	\$189 to \$455
MI-10	\$77	to	\$185	\$242 to \$581
MI-11	\$124	to	\$298	\$274 to \$658
MI-12	\$86	to	\$208	\$278 to \$667
MI-13	\$87	to	\$209	\$270 to \$648
Minnesota	\$669	to	\$1,605	\$245 to \$587
MN-1	\$67	to	\$162	\$214 to \$514
MN-2	\$64	to	\$153	\$239 to \$574
MN-3	\$145	to	\$348	\$305 to \$733
MN-4	\$92	to	\$221	\$257 to \$616
MN-5	\$157	to	\$378	\$310 to \$743
MN-6	\$51	to	\$123	\$217 to \$520
MN-7	\$48	to	\$114	\$198 to \$475
MN-8	\$44	to	\$106	\$194 to \$464
Mississippi	\$162	to	\$389	\$171 to \$411
MS-1	\$40	to	\$96	\$165 to \$397
MS-2	\$34	to	\$82	\$172 to \$412
MS-3	\$47	to	\$113	\$184 to \$442
MS-4	\$41	to	\$98	\$184 to \$441
Missouri	\$563	to	\$1,351	\$220 to \$527
MO-1	\$141	to	\$339	\$277 to \$664
MO-2	\$99	to	\$237	\$263 to \$631
MO-3	\$49	to	\$117	\$191 to \$458
MO-4	\$32	to	\$77	\$168 to \$403
MO-5	\$108	to	\$258	\$265 to \$637

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
MO-6	\$40	to	\$96	\$180	to	\$431
MO-7	\$57	to	\$137	\$187	to	\$449
MO-8	\$37	to	\$88	\$168	to	\$403
Montana	\$76	to	\$182	\$190	to	\$455
MT-1	\$39	to	\$94	\$190	to	\$456
MT-2	\$36	to	\$87	\$196	to	\$471
Nebraska	\$190	to	\$456	\$213	to	\$512
NE-1	\$59	to	\$142	\$219	to	\$524
NE-2	\$87	to	\$209	\$260	to	\$624
NE-3	\$44	to	\$105	\$196	to	\$471
Nevada	\$268	to	\$644	\$208	to	\$500
NV-1	\$72	to	\$172	\$205	to	\$492
NV-2	\$73	to	\$176	\$235	to	\$565
NV-3	\$78	to	\$187	\$223	to	\$534
NV-4	\$45	to	\$108	\$195	to	\$469
New Hampshire	\$147	to	\$354	\$240	to	\$575
NH-1	\$81	to	\$195	\$270	to	\$649
NH-2	\$66	to	\$159	\$246	to	\$589
New Jersey	\$1,038	to	\$2,491	\$272	to	\$653
NJ-1	\$61	to	\$147	\$230	to	\$551
NJ-2	\$53	to	\$126	\$208	to	\$500
NJ-3	\$85	to	\$204	\$252	to	\$604
NJ-4	\$53	to	\$126	\$219	to	\$526
NJ-5	\$92	to	\$221	\$292	to	\$701
NJ-6	\$100	to	\$241	\$281	to	\$674
NJ-7	\$112	to	\$270	\$344	to	\$826
NJ-8	\$89	to	\$214	\$362	to	\$868
NJ-9	\$71	to	\$171	\$255	to	\$613
NJ-10	\$62	to	\$149	\$293	to	\$704
NJ-11	\$152	to	\$366	\$353	to	\$847
NJ-12	\$106	to	\$255	\$322	to	\$772
New Mexico	\$120	to	\$289	\$188	to	\$452
NM-1	\$57	to	\$136	\$200	to	\$480
NM-2	\$25	to	\$60	\$174	to	\$417
NM-3	\$39	to	\$93	\$196	to	\$470
New York	\$2,697	to	\$6,472	\$320	to	\$768
NY-1	\$88	to	\$211	\$297	to	\$712

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
NY-2	\$70	to	\$169	\$244	to	\$586
NY-3	\$103	to	\$248	\$298	to	\$715
NY-4	\$56	to	\$135	\$235	to	\$564
NY-5	\$35	to	\$85	\$220	to	\$528
NY-6	\$38	to	\$92	\$191	to	\$459
NY-7	\$60	to	\$144	\$241	to	\$579
NY-8	\$25	to	\$60	\$173	to	\$415
NY-9	\$31	to	\$73	\$184	to	\$443
NY-10	\$343	to	\$823	\$490	to	\$1,175
NY-11	\$31	to	\$76	\$198	to	\$476
NY-12	\$985	to	\$2,364	\$640	to	\$1,535
NY-13	\$50	to	\$121	\$271	to	\$651
NY-14	\$39	to	\$94	\$240	to	\$575
NY-15	\$36	to	\$85	\$236	to	\$566
NY-16	\$93	to	\$223	\$344	to	\$827
NY-17	\$70	to	\$168	\$264	to	\$633
NY-18	\$50	to	\$120	\$214	to	\$513
NY-19	\$49	to	\$117	\$201	to	\$482
NY-20	\$82	to	\$196	\$253	to	\$606
NY-21	\$42	to	\$101	\$215	to	\$515
NY-22	\$71	to	\$169	\$223	to	\$536
NY-23	\$48	to	\$116	\$209	to	\$502
NY-24	\$41	to	\$97	\$200	to	\$479
NY-25	\$78	to	\$187	\$224	to	\$538
NY-26	\$81	to	\$195	\$226	to	\$543
North Carolina	\$907	to	\$2,176	\$221	to	\$530
NC-1	\$41	to	\$98	\$177	to	\$425
NC-2	\$105	to	\$252	\$270	to	\$647
NC-3	\$31	to	\$74	\$161	to	\$386
NC-4	\$103	to	\$247	\$291	to	\$699
NC-5	\$58	to	\$140	\$204	to	\$489
NC-6	\$67	to	\$161	\$210	to	\$504
NC-7	\$49	to	\$117	\$193	to	\$462
NC-8	\$38	to	\$91	\$191	to	\$458
NC-9	\$33	to	\$80	\$171	to	\$410
NC-10	\$53	to	\$127	\$196	to	\$470
NC-11	\$46	to	\$109	\$180	to	\$433
NC-12	\$59	to	\$141	\$214	to	\$513
NC-13	\$55	to	\$132	\$237	to	\$569
NC-14	\$171	to	\$410	\$314	to	\$753
North Dakota (At Large)	\$77	to	\$184	\$224	to	\$537
Ohio	\$1,074	to	\$2,578	\$216	to	\$519
OH-1	\$139	to	\$333	\$284	to	\$682
OH-2	\$35	to	\$84	\$187	to	\$448
OH-3	\$93	to	\$223	\$244	to	\$586
OH-4	\$63	to	\$152	\$211	to	\$507

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
OH-5	\$49	to	\$118	\$193	to	\$463
OH-6	\$45	to	\$108	\$184	to	\$441
OH-7	\$81	to	\$195	\$224	to	\$539
OH-8	\$59	to	\$141	\$210	to	\$505
OH-9	\$70	to	\$169	\$210	to	\$503
OH-10	\$69	to	\$166	\$219	to	\$526
OH-11	\$114	to	\$273	\$284	to	\$683
OH-12	\$41	to	\$99	\$185	to	\$444
OH-13	\$74	to	\$177	\$213	to	\$511
OH-14	\$49	to	\$116	\$202	to	\$484
OH-15	\$93	to	\$224	\$244	to	\$586
Oklahoma	\$277	to	\$664	\$199	to	\$478
OK-1	\$81	to	\$196	\$231	to	\$553
OK-2	\$32	to	\$78	\$179	to	\$430
OK-3	\$52	to	\$124	\$200	to	\$479
OK-4	\$39	to	\$95	\$185	to	\$444
OK-5	\$72	to	\$173	\$228	to	\$547
Oregon	\$392	to	\$940	\$235	to	\$564
OR-1	\$133	to	\$319	\$330	to	\$792
OR-2	\$38	to	\$92	\$190	to	\$455
OR-3	\$58	to	\$138	\$212	to	\$509
OR-4	\$43	to	\$104	\$196	to	\$471
OR-5	\$56	to	\$134	\$222	to	\$533
OR-6	\$64	to	\$153	\$225	to	\$540
Pennsylvania	\$1,285	to	\$3,085	\$230	to	\$552
PA-1	\$74	to	\$178	\$230	to	\$553
PA-2	\$61	to	\$146	\$224	to	\$537
PA-3	\$104	to	\$250	\$307	to	\$736
PA-4	\$136	to	\$327	\$305	to	\$732
PA-5	\$97	to	\$233	\$257	to	\$617
PA-6	\$102	to	\$246	\$298	to	\$715
PA-7	\$73	to	\$176	\$225	to	\$540
PA-8	\$53	to	\$128	\$187	to	\$448
PA-9	\$48	to	\$115	\$197	to	\$474
PA-10	\$87	to	\$210	\$222	to	\$532
PA-11	\$64	to	\$153	\$207	to	\$498
PA-12	\$122	to	\$292	\$267	to	\$640
PA-13	\$41	to	\$99	\$174	to	\$418
PA-14	\$55	to	\$131	\$211	to	\$506
PA-15	\$40	to	\$95	\$178	to	\$428
PA-16	\$57	to	\$137	\$195	to	\$467
PA-17	\$70	to	\$169	\$219	to	\$525
Rhode Island	\$98	to	\$234	\$222	to	\$534

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
RI-1	\$47	to	\$113	\$223	to	\$536
RI-2	\$51	to	\$122	\$230	to	\$551
South Carolina	\$388	to	\$930	\$193	to	\$462
SC-1	\$44	to	\$107	\$217	to	\$520
SC-2	\$45	to	\$109	\$201	to	\$483
SC-3	\$38	to	\$91	\$195	to	\$469
SC-4	\$88	to	\$210	\$228	to	\$547
SC-5	\$47	to	\$112	\$221	to	\$530
SC-6	\$79	to	\$189	\$229	to	\$549
SC-7	\$47	to	\$113	\$188	to	\$452
South Dakota (At Large)	\$74	to	\$178	\$198	to	\$475
Tennessee	\$607	to	\$1,456	\$213	to	\$511
TN-1	\$48	to	\$115	\$184	to	\$443
TN-2	\$65	to	\$156	\$211	to	\$507
TN-3	\$71	to	\$170	\$216	to	\$518
TN-4	\$43	to	\$104	\$190	to	\$456
TN-5	\$76	to	\$181	\$251	to	\$602
TN-6	\$53	to	\$126	\$203	to	\$487
TN-7	\$113	to	\$271	\$270	to	\$647
TN-8	\$61	to	\$147	\$220	to	\$528
TN-9	\$78	to	\$187	\$239	to	\$573
Texas	\$2,775	to	\$6,660	\$241	to	\$579
TX-1	\$54	to	\$130	\$194	to	\$465
TX-2	\$65	to	\$157	\$295	to	\$709
TX-3	\$45	to	\$108	\$224	to	\$537
TX-4	\$117	to	\$281	\$301	to	\$722
TX-5	\$26	to	\$62	\$168	to	\$404
TX-6	\$75	to	\$181	\$245	to	\$587
TX-7	\$116	to	\$279	\$319	to	\$766
TX-8	\$37	to	\$89	\$216	to	\$519
TX-9	\$89	to	\$214	\$271	to	\$650
TX-10	\$55	to	\$132	\$242	to	\$580
TX-11	\$68	to	\$164	\$266	to	\$638
TX-12	\$87	to	\$209	\$268	to	\$643
TX-13	\$50	to	\$120	\$199	to	\$477
TX-14	\$53	to	\$128	\$241	to	\$578
TX-15	\$34	to	\$83	\$157	to	\$376
TX-16	\$39	to	\$93	\$161	to	\$388
TX-17	\$52	to	\$124	\$205	to	\$493
TX-18	\$158	to	\$380	\$361	to	\$867
TX-19	\$48	to	\$115	\$191	to	\$457
TX-20	\$67	to	\$161	\$233	to	\$560
TX-21	\$81	to	\$195	\$232	to	\$557
TX-22	\$44	to	\$106	\$207	to	\$497

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
TX-23	\$35	to	\$83	\$201	to	\$482
TX-24	\$155	to	\$371	\$283	to	\$680
TX-25	\$45	to	\$109	\$204	to	\$490
TX-26	\$54	to	\$129	\$229	to	\$551
TX-27	\$48	to	\$116	\$202	to	\$485
TX-28	\$31	to	\$74	\$164	to	\$394
TX-29	\$50	to	\$119	\$229	to	\$550
TX-30	\$133	to	\$318	\$349	to	\$837
TX-31	\$43	to	\$102	\$210	to	\$504
TX-32	\$133	to	\$319	\$293	to	\$703
TX-33	\$104	to	\$250	\$258	to	\$620
TX-34	\$24	to	\$58	\$136	to	\$327
TX-35	\$78	to	\$186	\$238	to	\$572
TX-36	\$74	to	\$177	\$254	to	\$609
TX-37	\$178	to	\$427	\$341	to	\$820
TX-38	\$129	to	\$309	\$318	to	\$764
Utah	\$337	to	\$808	\$221	to	\$531
UT-1	\$75	to	\$179	\$241	to	\$578
UT-2	\$104	to	\$250	\$240	to	\$575
UT-3	\$84	to	\$201	\$228	to	\$546
UT-4	\$74	to	\$177	\$256	to	\$614
Vermont (At Large)	\$52	to	\$124	\$203	to	\$487
Virginia	\$883	to	\$2,118	\$253	to	\$606
VA-1	\$63	to	\$151	\$216	to	\$517
VA-2	\$45	to	\$109	\$188	to	\$451
VA-3	\$76	to	\$183	\$226	to	\$543
VA-4	\$78	to	\$188	\$239	to	\$573
VA-5	\$64	to	\$153	\$228	to	\$547
VA-6	\$61	to	\$145	\$193	to	\$462
VA-7	\$34	to	\$81	\$187	to	\$449
VA-8	\$117	to	\$280	\$338	to	\$812
VA-9	\$36	to	\$87	\$172	to	\$413
VA-10	\$76	to	\$181	\$260	to	\$624
VA-11	\$234	to	\$561	\$393	to	\$943
Washington	\$910	to	\$2,184	\$306	to	\$733
WA-1	\$220	to	\$527	\$538	to	\$1,291
WA-2	\$73	to	\$174	\$242	to	\$580
WA-3	\$52	to	\$124	\$236	to	\$565
WA-4	\$46	to	\$110	\$208	to	\$500
WA-5	\$54	to	\$131	\$209	to	\$502
WA-6	\$54	to	\$129	\$222	to	\$532
WA-7	\$219	to	\$527	\$424	to	\$1,017
WA-8	\$35	to	\$84	\$232	to	\$557
WA-9	\$114	to	\$273	\$294	to	\$705

State / Congressional District	Total average loss of wages in each of the next 10 years (\$ Millions)			Average wage loss per employee in each of the next 10 years		
WA-10	\$44	to	\$106	\$207	to	\$496
West Virginia	\$100	to	\$239	\$185	to	\$443
WV-1	\$48	to	\$116	\$189	to	\$454
WV-2	\$52	to	\$124	\$188	to	\$451
Wisconsin	\$577	to	\$1,384	\$222	to	\$532
WI-1	\$58	to	\$139	\$208	to	\$499
WI-2	\$96	to	\$231	\$261	to	\$625
WI-3	\$55	to	\$132	\$197	to	\$474
WI-4	\$97	to	\$232	\$280	to	\$672
WI-5	\$86	to	\$207	\$236	to	\$566
WI-6	\$66	to	\$160	\$215	to	\$515
WI-7	\$50	to	\$119	\$195	to	\$468
WI-8	\$69	to	\$165	\$215	to	\$517
Wyoming (At Large)	\$44	to	\$105	\$210	to	\$503

Sources: ACT calculations based on (1) Census Bureau, [2022 County Business Patterns](#); (2) U.S. Treasury Department, [General Explanations of the Administration's FY 2025 Revenue Proposals](#); Joint Committee on Taxation and Congressional Budget Office incidence assumptions; Li Liu and Rosanne Altshuler, "[Measuring the burden of the corporate income tax under imperfect competition](#)," *National Tax Journal*, March 2013.