Virginia's income brackets could reflect actual income amounts, and rate span could be widened to be substantially more progressive

Brackets (current)	Rates (current)	Brackets (based on income deciles)	Rates (more progressive)
\$0 to \$3,000	2%	Up to \$5,000	1%
\$3,001 to \$5,000	3%	\$5,001 to \$14,000	1.5%
\$5,001 to \$17,000	5%	\$14,001 to \$36,000	3.5%
\$17,001+	5.75%	\$36,001 to \$50,000	5.5%
122		\$50,001 to \$93,000	6.5%
	**	\$93,001+	7.5%

SOURCE: Virginia Tax and JLARC staff analysis.

TABLE 4-3

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