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The Benefits of the State and Local Tax Deduction by County.

The House of Representatives passed a bill last week that would make permanent the individual provisions of the Tax Cuts and Jobs Act (TCJA). One such provision is the \$10,000 cap on the state and local tax (SALT) deduction. This map shows the variation, by county, in the amount of that deduction taken by taxpayers. As you can see, the benefits of the SALT deduction vary widely by county: the average deduction across the ten counties with the highest SALT deduction is \$15,736, compared to an average of \$1,727 for the country overall.

The measurement used here is mean deduction amount taken per return—in other words, the total value of all the deductions for state and local taxes, divided by the number of returns filed.

This map is interactive—hover the mouse over a given county to see its average amount of state and local deduction claimed.

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The Tax Foundation

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