

7-Oct-19

Congressional Districts in 2018 Ranked by Percentage of Returns in 2016 with SALT Deduction

District	Percent of Tax Returns with SALT Deduction in 2016 ¹	SALT Deduction as Percent of AGI in 2016 ²	Average SALT Deduction Taken in 2016 ³	Party Holding Seat in 2019
NY-3	54.7%	11.1%	\$30,613	Democrat
NJ-11	54.2%	10.1%	\$23,478	Democrat
NJ-7	54.0%	10.2%	\$26,340	Democrat
CA-33	53.3%	11.8%	\$46,901	Democrat
MD-5	52.9%	7.9%	\$10,699	Democrat
CA-18	52.9%	11.8%	\$54,426	Democrat
NY-12	52.5%	13.0%	\$57,849	Democrat
NJ-5	52.5%	10.2%	\$22,500	Democrat
VA-10	52.3%	7.3%	\$16,296	Democrat
MD-8	52.0%	8.8%	\$18,461	Democrat
VA-11	50.1%	7.0%	\$13,826	Democrat
NY-4	49.1%	10.3%	\$19,536	Democrat
MD-4	49.0%	7.5%	\$9,978	Democrat
IL-6	48.7%	7.0%	\$15,815	Democrat
NY-17	48.2%	10.6%	\$26,695	Democrat
NY-1	47.9%	9.8%	\$18,633	Republican
MD-3	47.4%	7.8%	\$13,515	Democrat
IL-14	47.3%	7.1%	\$12,610	Democrat
CT-4	47.0%	10.0%	\$37,282	Democrat
VA-8	46.9%	6.7%	\$15,615	Democrat
MN-3	46.9%	8.0%	\$18,291	Democrat
CA-45	46.9%	8.8%	\$20,276	Democrat
GA-6	46.7%	6.1%	\$14,786	Democrat
NJ-4	46.5%	8.9%	\$17,755	Republican
CA-17	46.0%	8.4%	\$22,318	Democrat
NY-2	45.7%	9.8%	\$15,409	Republican
MA-4	45.7%	7.3%	\$21,234	Democrat
NJ-3	45.6%	7.9%	\$12,975	Democrat
CA-4	45.3%	7.6%	\$14,286	Republican
NJ-12	45.2%	8.9%	\$18,219	Democrat
NY-10	45.2%	12.3%	\$54,274	Democrat
PA-4	45.1%	6.6%	\$14,365	Democrat
CA-15	44.9%	8.3%	\$19,616	Democrat
MD-6	44.8%	8.0%	\$14,695	Democrat
CA-11	44.8%	9.6%	\$23,903	Democrat
MO-2	44.7%	6.3%	\$14,092	Republican
CA-52	44.3%	8.6%	\$21,011	Democrat
PA-1	44.2%	6.4%	\$13,380	Republican
MA-6	44.1%	7.1%	\$14,943	Democrat
NY-18	44.1%	9.5%	\$18,867	Democrat
VA-1	43.6%	5.6%	\$9,482	Republican
CA-14	43.3%	9.8%	\$30,200	Democrat

OR-1	43.2%	7.9%	\$15,061	Democrat
MN-2	43.0%	6.6%	\$11,935	Democrat
MD-1	42.9%	7.2%	\$11,863	Republican
CA-48	42.9%	9.7%	\$27,027	Democrat
CA-49	42.9%	9.4%	\$24,016	Democrat
CA-12	42.6%	9.9%	\$33,898	Democrat
CA-42	42.6%	7.2%	\$10,994	Republican
VA-7	42.0%	5.4%	\$10,032	Democrat
MD-7	42.0%	8.0%	\$13,901	Democrat
MD-2	42.0%	7.2%	\$11,135	Democrat
CA-25	41.9%	7.6%	\$12,622	Democrat
PA-6	41.8%	6.2%	\$14,599	Democrat
CT-2	41.8%	7.5%	\$13,618	Democrat
MA-5	41.7%	7.0%	\$20,111	Democrat
IL-10	41.4%	6.8%	\$18,874	Democrat
MI-11	41.4%	5.5%	\$12,556	Democrat
NJ-6	41.1%	8.2%	\$15,302	Democrat
CT-5	41.1%	8.2%	\$15,471	Democrat
CA-2	40.8%	9.6%	\$25,730	Democrat
CA-30	40.8%	9.0%	\$22,123	Democrat
NY-16	40.8%	10.1%	\$27,578	Democrat
CA-39	40.7%	8.0%	\$15,718	Democrat
MN-6	40.5%	6.2%	\$10,819	Republican
NJ-1	40.5%	7.9%	\$12,851	Democrat
CT-1	40.5%	7.8%	\$13,872	Democrat
WI-5	40.5%	6.6%	\$12,707	Republican
GA-11	40.2%	5.5%	\$11,755	Republican
CT-3	40.1%	7.9%	\$13,801	Democrat
GA-7	40.1%	5.6%	\$9,750	Republican
MA-8	39.8%	6.5%	\$15,882	Democrat
NY-11	39.8%	8.8%	\$14,976	Democrat
AZ-6	39.7%	4.6%	\$11,961	Republican
WA-1	39.6%	3.3%	\$8,694	Democrat
AZ-5	39.6%	3.8%	\$7,153	Republican
PA-5	39.4%	6.6%	\$14,405	Democrat
NC-4	39.3%	5.7%	\$12,135	Democrat
TX-3	39.3%	3.7%	\$9,676	Republican
CO-2	39.2%	4.7%	\$10,836	Democrat
OR-5	39.1%	7.4%	\$13,130	Democrat
CA-7	39.0%	6.6%	\$12,081	Democrat
IL-11	38.9%	6.1%	\$11,310	Democrat
IL-9	38.7%	6.2%	\$16,605	Democrat
MA-9	38.4%	6.3%	\$12,303	Democrat
UT-3	38.2%	4.9%	\$9,723	Republican
KS-3	38.0%	5.2%	\$12,010	Democrat
CO-6	37.9%	4.4%	\$9,129	Democrat
CA-26	37.8%	7.9%	\$17,223	Democrat
OR-3	37.8%	7.4%	\$13,073	Democrat
CA-50	37.5%	6.8%	\$12,461	Republican
CO-4	37.5%	4.3%	\$9,247	Republican
TX-22	37.5%	4.1%	\$9,694	Republican
WA-8	37.5%	3.5%	\$7,940	Democrat
CA-5	37.3%	7.1%	\$14,157	Democrat

AL-6	37.2%	3.9%	\$8,294	Republican
UT-4	37.2%	4.5%	\$7,676	Democrat
OH-12	37.0%	6.1%	\$12,683	Republican
IL-8	37.0%	5.9%	\$10,337	Democrat
MA-3	36.9%	6.7%	\$14,484	Democrat
NC-2	36.9%	5.2%	\$9,707	Republican
CA-27	36.9%	8.5%	\$19,183	Democrat
CA-19	36.9%	8.2%	\$19,000	Democrat
MN-4	36.9%	6.9%	\$14,050	Democrat
MA-2	36.8%	6.1%	\$11,659	Democrat
AZ-8	36.8%	3.5%	\$6,135	Republican
SC-1	36.7%	5.2%	\$11,137	Democrat
WI-2	36.6%	6.7%	\$13,146	Democrat
MI-8	36.5%	5.1%	\$10,759	Democrat
NJ-2	36.5%	6.9%	\$11,388	Democrat
CA-13	36.3%	8.2%	\$20,237	Democrat
IA-3	36.1%	5.8%	\$11,185	Democrat
UT-1	36.1%	4.5%	\$8,262	Republican
GA-3	36.1%	4.8%	\$8,186	Republican
WI-1	36.1%	6.3%	\$11,260	Republican
RI-2	35.9%	6.6%	\$12,061	Democrat
TX-26	35.8%	3.7%	\$8,841	Republican
OH-14	35.5%	5.7%	\$12,145	Republican
CA-28	35.5%	8.3%	\$19,847	Democrat
VA-2	35.4%	5.0%	\$9,698	Democrat
NC-9	35.2%	5.8%	\$12,846	VACANT
IN-5	35.2%	4.8%	\$11,795	Republican
CA-24	35.1%	7.6%	\$16,462	Democrat
NE-2	34.7%	6.0%	\$12,751	Republican
WA-7	34.6%	3.1%	\$9,791	Democrat
GA-10	34.6%	4.8%	\$7,930	Republican
NY-5	34.6%	7.3%	\$9,943	Democrat
NY-20	34.5%	6.6%	\$14,577	Democrat
CA-38	34.5%	6.0%	\$9,637	Democrat
UT-2	34.4%	4.4%	\$8,260	Republican
IL-3	34.3%	5.5%	\$10,464	Democrat
NC-12	34.0%	5.5%	\$11,155	Democrat
CA-23	34.0%	6.1%	\$10,522	Republican
GA-13	33.9%	4.4%	\$6,235	Democrat
GA-5	33.9%	5.6%	\$12,428	Democrat
CA-47	33.8%	6.6%	\$12,267	Democrat
ME-1	33.6%	6.2%	\$12,124	Democrat
CA-3	33.5%	6.0%	\$11,577	Democrat
OR-2	33.4%	6.2%	\$10,883	Republican
KY-4	33.3%	5.6%	\$11,459	Republican
NV-3	33.3%	2.6%	\$6,369	Democrat
NY-25	33.3%	7.2%	\$13,451	Democrat
CA-53	33.3%	6.1%	\$11,697	Democrat
OH-16	33.2%	5.1%	\$10,160	Republican
CA-9	33.0%	6.2%	\$11,297	Democrat
PA-7	32.9%	5.5%	\$10,593	Democrat
NY-19	32.9%	7.0%	\$13,335	Democrat
CA-36	32.9%	6.4%	\$10,884	Democrat

GA-4	32.8%	4.6%	\$6,402	Democrat
MN-5	32.8%	6.6%	\$14,785	Democrat
NJ-9	32.8%	8.1%	\$17,278	Democrat
CO-7	32.7%	3.8%	\$7,680	Democrat
DE-0	32.7%	4.7%	\$9,395	Democrat
OR-4	32.7%	6.3%	\$10,804	Democrat
CA-37	32.5%	8.8%	\$24,601	Democrat
NH-1	32.5%	4.3%	\$9,810	Democrat
IL-5	32.5%	5.2%	\$15,018	Democrat
LA-6	32.4%	3.0%	\$6,651	Republican
VA-4	32.4%	4.7%	\$8,199	Democrat
NY-27	32.4%	6.5%	\$13,108	Republican
CA-31	32.3%	6.0%	\$10,306	Democrat
SC-2	32.3%	4.6%	\$8,638	Republican
CO-1	32.0%	4.4%	\$11,799	Democrat
IL-1	32.0%	5.1%	\$8,955	Democrat
HI-1	31.9%	4.9%	\$10,646	Democrat
PA-11	31.9%	4.8%	\$9,328	Republican
PA-17	31.5%	5.1%	\$12,259	Democrat
WI-6	31.5%	5.6%	\$11,683	Republican
GA-9	31.5%	4.4%	\$7,871	Republican
CA-10	31.5%	5.8%	\$10,845	Democrat
CA-41	31.4%	5.4%	\$8,587	Democrat
KY-3	31.3%	5.7%	\$11,159	Democrat
WA-9	31.3%	3.0%	\$9,279	Democrat
CA-20	31.3%	7.0%	\$15,857	Democrat
CA-1	31.2%	5.5%	\$10,260	Republican
FL-22	31.1%	3.4%	\$9,998	Democrat
MA-1	31.1%	5.6%	\$10,543	Democrat
RI-1	31.1%	6.2%	\$12,906	Democrat
NH-2	31.1%	4.3%	\$10,375	Democrat
WA-3	31.0%	3.5%	\$7,652	Republican
TX-8	31.0%	3.5%	\$9,202	Republican
FL-23	31.0%	3.0%	\$7,382	Democrat
VA-3	31.0%	4.6%	\$7,430	Democrat
NJ-10	30.9%	7.6%	\$14,357	Democrat
WA-2	30.8%	3.0%	\$6,546	Democrat
MI-10	30.8%	4.3%	\$8,658	Republican
MO-3	30.7%	4.3%	\$8,307	Republican
PA-10	30.6%	4.7%	\$9,558	Republican
NY-8	30.6%	7.1%	\$12,095	Democrat
CA-22	30.5%	5.9%	\$11,726	Republican
CA-32	30.5%	6.1%	\$10,300	Democrat
ID-1	30.5%	4.5%	\$8,632	Republican
TX-2	30.5%	3.3%	\$9,331	Republican
FL-21	30.4%	3.9%	\$11,520	Democrat
WA-6	30.3%	3.1%	\$6,972	Democrat
OH-15	30.3%	5.2%	\$10,942	Republican
CA-8	30.2%	5.2%	\$8,793	Republican
OH-1	30.2%	4.9%	\$11,119	Republican
KY-6	30.2%	5.4%	\$10,501	Republican
WI-8	30.2%	5.3%	\$11,013	Republican
FL-18	30.1%	3.7%	\$10,675	Republican

CA-43	30.0%	6.0%	\$10,666	Democrat
NY-6	29.9%	7.5%	\$13,363	Democrat
IA-1	29.9%	4.8%	\$9,583	Democrat
FL-19	29.9%	3.8%	\$13,176	Republican
NY-24	29.9%	6.4%	\$12,877	Republican
CO-5	29.7%	3.3%	\$6,886	Republican
SC-4	29.7%	4.5%	\$9,348	Republican
GA-1	29.6%	4.5%	\$8,630	Republican
TX-21	29.6%	3.2%	\$9,784	Republican
NY-9	29.6%	7.3%	\$14,175	Democrat
MN-8	29.3%	4.9%	\$9,253	Republican
CA-35	29.3%	5.2%	\$7,925	Democrat
TX-24	29.3%	3.2%	\$9,984	Republican
TX-25	29.3%	3.4%	\$10,657	Republican
TX-10	29.3%	3.4%	\$8,829	Republican
AZ-4	29.3%	3.3%	\$6,097	Republican
AZ-2	29.3%	3.7%	\$7,528	Democrat
IL-7	29.2%	5.1%	\$16,989	Democrat
MI-12	29.2%	4.8%	\$10,184	Democrat
MT-0	29.2%	4.6%	\$9,099	Republican
TX-31	29.2%	3.4%	\$8,131	Republican
MI-9	29.1%	4.9%	\$11,312	Democrat
VA-5	29.0%	4.7%	\$10,353	Republican
NC-13	28.9%	4.6%	\$9,489	Republican
IA-2	28.8%	4.8%	\$10,159	Democrat
MN-1	28.7%	4.9%	\$10,572	Republican
AL-5	28.7%	2.7%	\$5,989	Republican
HI-2	28.7%	4.5%	\$9,191	Democrat
NE-1	28.6%	4.8%	\$10,224	Republican
TX-7	28.4%	3.3%	\$12,056	Democrat
OK-1	28.4%	3.8%	\$9,038	Republican
AZ-9	28.4%	3.6%	\$8,609	Democrat
FL-4	28.4%	2.5%	\$6,903	Republican
TX-32	28.3%	3.3%	\$11,948	Democrat
SC-5	28.3%	4.3%	\$8,344	Republican
VT-0	28.3%	5.8%	\$12,331	Democrat
VA-6	28.3%	3.9%	\$7,793	Republican
IL-2	28.3%	4.5%	\$7,336	Democrat
WI-7	28.2%	5.1%	\$10,173	Republican
AR-2	28.1%	4.3%	\$9,271	Republican
CA-6	28.1%	5.2%	\$10,019	Democrat
NY-7	28.1%	8.6%	\$22,458	Democrat
ID-2	28.0%	4.5%	\$9,579	Republican
PA-3	28.0%	5.6%	\$12,423	Democrat
OH-2	28.0%	4.8%	\$11,920	Republican
LA-1	27.9%	3.3%	\$8,112	Republican
FL-16	27.8%	3.0%	\$8,402	Republican
IN-1	27.8%	3.9%	\$8,183	Democrat
NC-7	27.8%	4.3%	\$8,739	Republican
WA-10	27.8%	2.9%	\$6,295	Democrat
MS-3	27.6%	3.4%	\$7,020	Republican
NM-1	27.6%	3.7%	\$7,610	Democrat
MI-14	27.6%	5.1%	\$11,383	Democrat

MI-3	27.5%	4.4%	\$10,680	Republican
GA-12	27.5%	4.0%	\$7,143	Republican
NC-6	27.5%	4.3%	\$8,676	Republican
GA-8	27.4%	3.9%	\$7,027	Republican
MO-6	27.4%	4.2%	\$9,257	Republican
NC-8	27.4%	4.1%	\$8,131	Republican
TX-12	27.3%	2.9%	\$7,743	Republican
IL-18	27.3%	3.9%	\$9,923	Republican
IL-16	27.2%	4.0%	\$8,533	Republican
WI-3	27.1%	4.9%	\$9,992	Democrat
MI-7	27.0%	4.0%	\$8,718	Republican
NC-1	27.0%	4.4%	\$8,416	Democrat
AZ-1	26.9%	3.2%	\$6,652	Democrat
NC-10	26.8%	4.2%	\$8,648	Republican
FL-27	26.8%	3.1%	\$10,488	Democrat
NJ-8	26.8%	5.9%	\$13,576	Democrat
OH-10	26.8%	4.4%	\$9,438	Republican
CO-3	26.6%	3.6%	\$8,459	Republican
NC-5	26.6%	4.2%	\$9,032	Republican
IA-4	26.4%	4.1%	\$9,117	Republican
TX-6	26.4%	2.8%	\$6,274	Republican
GA-14	26.2%	3.7%	\$6,973	Republican
AL-1	26.2%	2.7%	\$5,508	Republican
CA-44	26.2%	4.7%	\$7,116	Democrat
NV-4	26.0%	2.2%	\$4,709	Democrat
CA-29	25.9%	5.1%	\$8,744	Democrat
FL-26	25.8%	2.8%	\$5,655	Democrat
NY-14	25.6%	5.6%	\$9,697	Democrat
AL-3	25.6%	2.7%	\$5,411	Republican
MO-5	25.6%	4.3%	\$9,147	Democrat
OH-8	25.5%	3.8%	\$8,467	Republican
NV-2	25.5%	2.5%	\$7,330	Republican
OH-5	25.2%	3.9%	\$9,100	Republican
OK-5	25.2%	3.6%	\$9,176	Democrat
GA-2	25.2%	3.7%	\$6,354	Democrat
KY-2	25.2%	4.1%	\$8,382	Republican
MN-7	25.0%	4.3%	\$9,807	Democrat
NC-3	25.0%	3.9%	\$8,234	Republican
TN-8	24.8%	2.4%	\$6,643	Republican
AR-3	24.7%	3.9%	\$11,312	Republican
TX-14	24.7%	2.6%	\$6,727	Republican
MI-2	24.7%	3.9%	\$8,829	Republican
MA-7	24.7%	5.1%	\$16,538	Democrat
PA-9	24.6%	4.0%	\$8,916	Republican
IN-9	24.5%	3.5%	\$8,061	Republican
MI-6	24.4%	3.9%	\$9,327	Republican
SC-3	24.3%	3.7%	\$7,933	Republican
OH-3	24.2%	4.8%	\$9,809	Democrat
NY-26	24.0%	5.2%	\$11,687	Democrat

CA-46	23.9%	5.1%	\$10,154	Democrat
CA-51	23.9%	5.9%	\$13,553	Democrat
MO-1	23.9%	4.5%	\$10,233	Democrat
IN-4	23.9%	3.3%	\$7,733	Republican
OH-11	23.9%	5.5%	\$12,689	Democrat
NY-13	23.9%	7.4%	\$18,642	Democrat
FL-7	23.9%	2.0%	\$5,491	Democrat
PA-18	23.9%	4.5%	\$11,522	Democrat
PA-2	23.7%	4.4%	\$7,679	Democrat
IL-13	23.7%	3.6%	\$9,114	Republican
TX-36	23.6%	2.3%	\$6,003	Republican
LA-2	23.6%	3.0%	\$6,401	Democrat
MS-1	23.6%	2.9%	\$6,117	Republican
KS-4	23.5%	3.2%	\$8,081	Republican
PA-8	23.5%	4.1%	\$9,274	Democrat
NM-3	23.5%	3.2%	\$7,528	Democrat
OK-4	23.5%	2.9%	\$6,906	Republican
MS-4	23.5%	3.0%	\$6,344	Republican
OH-7	23.5%	3.6%	\$8,109	Republican
NC-11	23.5%	3.5%	\$7,553	Republican
WI-4	23.4%	5.5%	\$12,315	Democrat
OK-3	23.3%	2.7%	\$6,549	Republican
WA-5	23.3%	2.4%	\$6,203	Republican
SC-7	23.3%	3.7%	\$7,727	Republican
NY-22	23.1%	5.0%	\$11,515	Democrat
FL-20	22.9%	2.5%	\$5,048	Democrat
NY-21	22.9%	4.7%	\$11,647	Republican
AL-2	22.8%	2.2%	\$5,097	Republican
TN-7	22.8%	2.0%	\$6,032	Republican
TN-5	22.5%	2.2%	\$6,955	Democrat
PA-14	22.4%	3.5%	\$9,622	Republican
FL-12	22.2%	2.1%	\$5,709	Republican
AL-7	22.2%	2.5%	\$4,708	Democrat
AK-0	22.2%	1.6%	\$5,097	Republican
WY-0	22.1%	1.8%	\$5,783	Republican
FL-25	22.1%	2.5%	\$5,316	Republican
FL-8	22.0%	2.4%	\$7,224	Republican
OH-9	21.9%	4.1%	\$9,096	Democrat
KS-2	21.9%	3.2%	\$8,080	Republican
LA-4	21.8%	2.5%	\$5,796	Republican
FL-24	21.7%	2.3%	\$4,144	Democrat
FL-10	21.7%	2.2%	\$5,436	Democrat
NY-23	21.7%	4.8%	\$11,683	Republican
MI-4	21.6%	3.4%	\$8,391	Republican
MS-2	21.6%	2.8%	\$5,221	Democrat
WV-2	21.5%	3.5%	\$8,668	Republican

IL-12	21.4%	3.3%	\$8,194	Republican
LA-3	21.4%	2.5%	\$6,712	Republican
FL-14	21.4%	2.2%	\$6,902	Democrat
TX-23	21.3%	2.6%	\$7,611	Republican
AL-4	21.3%	2.2%	\$5,193	Republican
CA-34	21.3%	6.2%	\$15,103	Democrat
TX-4	21.1%	2.3%	\$6,336	Republican
ME-2	21.1%	4.2%	\$9,907	Democrat
FL-6	21.1%	2.2%	\$5,747	Republican
MI-5	21.0%	3.4%	\$7,816	Democrat
MO-4	21.0%	3.2%	\$7,918	Republican
PA-12	20.9%	3.4%	\$8,635	Republican
SC-6	20.8%	3.7%	\$7,676	Democrat
MI-1	20.8%	3.5%	\$9,020	Republican
FL-17	20.8%	2.5%	\$6,656	Republican
IN-3	20.7%	3.2%	\$8,482	Republican
TX-5	20.5%	2.4%	\$6,105	Republican
PA-13	20.4%	3.3%	\$8,470	Republican
TN-9	20.4%	2.4%	\$5,212	Democrat
NE-3	20.3%	3.4%	\$8,907	Republican
TN-2	20.3%	1.7%	\$5,391	Republican
KY-1	20.3%	3.4%	\$7,810	Republican
CA-16	20.2%	4.1%	\$8,702	Democrat
IL-4	20.1%	3.8%	\$9,398	Democrat
LA-5	20.1%	2.2%	\$5,308	Republican
OH-4	20.1%	3.0%	\$7,534	Republican
PA-16	20.0%	3.4%	\$9,337	Republican
IN-6	20.0%	2.9%	\$7,818	Republican
MO-7	19.9%	3.1%	\$8,117	Republican
IN-2	19.9%	3.4%	\$9,724	Republican
FL-13	19.6%	2.2%	\$7,241	Democrat
TX-17	19.5%	2.3%	\$6,844	Republican
WA-4	19.5%	2.0%	\$5,607	Republican
CA-40	19.5%	4.0%	\$7,545	Democrat
TX-18	19.4%	2.5%	\$6,587	Democrat
IN-7	19.4%	3.1%	\$7,299	Democrat
FL-1	19.3%	1.7%	\$5,505	Republican
TN-6	19.3%	1.6%	\$4,774	Republican
TX-1	19.2%	2.0%	\$5,419	Republican
TX-30	19.2%	2.4%	\$6,275	Democrat
TX-11	19.2%	1.8%	\$6,080	Republican
TX-9	19.1%	2.5%	\$5,796	Democrat
FL-11	19.0%	1.8%	\$5,020	Republican
AR-1	19.0%	3.0%	\$7,552	Republican
OH-13	18.9%	3.1%	\$7,691	Democrat
FL-9	18.9%	1.9%	\$4,433	Democrat

OK-2	18.9%	2.4%	\$6,048	Republican
IL-15	18.9%	2.7%	\$7,856	Republican
KS-1	18.8%	2.6%	\$7,030	Republican
FL-2	18.7%	1.8%	\$5,180	Republican
ND-0	18.7%	1.7%	\$5,977	Republican
FL-15	18.7%	1.6%	\$4,321	Republican
FL-3	18.6%	1.7%	\$5,106	Republican
CA-21	18.6%	3.9%	\$8,726	Democrat
IL-17	18.6%	2.9%	\$7,850	Democrat
TN-3	18.5%	1.8%	\$5,542	Republican
AZ-3	18.4%	2.3%	\$5,202	Democrat
VA-9	18.4%	2.9%	\$7,560	Republican
AR-4	18.2%	2.6%	\$6,703	Republican
TX-15	18.2%	2.2%	\$5,470	Democrat
TX-20	18.1%	2.5%	\$6,491	Democrat
NV-1	17.9%	1.9%	\$5,002	Democrat
IN-8	17.7%	2.6%	\$8,029	Republican
SD-0	17.6%	1.7%	\$6,237	Republican
TX-27	17.5%	2.0%	\$6,060	Republican
TX-13	17.5%	1.8%	\$5,908	Republican
MI-13	17.2%	3.0%	\$6,131	Democrat
MO-8	17.1%	2.5%	\$6,811	Republican
TN-4	17.1%	1.5%	\$4,461	Republican
TX-16	17.1%	2.4%	\$6,252	Democrat
TX-28	17.0%	2.1%	\$5,486	Democrat
NM-2	17.0%	2.2%	\$6,010	Democrat
WV-1	16.9%	3.2%	\$9,923	Republican
FL-5	16.3%	1.5%	\$4,176	Democrat
TX-19	16.2%	1.8%	\$6,005	Republican
TX-35	16.0%	2.2%	\$6,354	Democrat
NY-15	15.5%	3.2%	\$5,844	Democrat
OH-6	15.3%	2.2%	\$6,963	Republican
TX-29	15.1%	1.9%	\$4,842	Democrat
PA-15	15.1%	2.5%	\$8,241	Republican
AZ-7	14.9%	2.0%	\$4,981	Democrat
KY-5	14.8%	2.7%	\$7,695	Republican
TX-34	14.5%	1.8%	\$5,821	Democrat
TN-1	14.2%	1.4%	\$4,777	Republican
TX-33	13.0%	1.8%	\$5,777	Democrat
WV-3	12.1%	2.4%	\$8,918	Republican

Note: Updated from the version posted on October 2, 2019; using a new slightly more precise methodology to calculate the total SALT deduction.

Source: IRS ZIP SOI (2016) and author's calculations.

(1) Calculated by taking the number of returns that report having any SALT deduction in 2016 and dividing by the total number of returns.

(2) Calculated by taking the value of SALT deduction in 2016 within a congressional district and dividing by the total amount of AGI reported in 2016 within a congressional district

(3) Calculated by taking the value of the SALT deduction claimed in a congressional district and dividing by the total number of returns with reported SALT