**Adjusted Gross Income (AGI)** – Gross income of a taxpayer after deductions and subtractions, equal to Federal Adjusted Gross Income

**Age Cohort –** A measure including all individuals within a certain age range (ex. 25 to 34 years old)

**Age Structure of the Population** – Measures an age cohorts percentage share of the entire population. The population of a particular age cohort divided by the entire population

**Age Structure of Tax Filers** – Measures an age cohort’s percentage share of all taxpayers. The number of taxpayers in a particular age cohort divided by the full count of taxpayers

**Inflation Adjusted Dollars** – In this particular case, nominal dollars are adjusted to what their purchasing power would be in the year 2015.

**Local Tax** – Personal income taxes paid to the local jurisdiction, a county or Baltimore City

**Population** – The population of a jurisdiction and/or age cohort as estimated by the Census Bureau in the American Community Survey

**State Tax** – Personal income taxes paid to the State of Maryland

**Tax Filers** – The number of tax filers in a jurisdiction and/or age cohort. This measure is not a sample, nor does it rely on surveys.

**Taxpayer Participation Rate (TPR)** – The percentage of the population, or population of an age cohort, that files a personal income tax return. In order to get consistent individual level data, the incomes of joint filers are evenly divided between both filers, who are then counted separately. It is important to note that “taxpayer participation” means filing a personal income tax return. Those who do not file but still work in the formal sector pay taxes on their wages through withholding of income. All residents of the State pay some amount of tax either directly (such as Sales Tax on consumption) or indirectly (such as rent to a landlord who pays property taxes). Because it is typically in the interest of those who work in the formal sector to file (in order to get refunds), this indicator is a measure of labor utilization in the formal sector.