

WORKING FAMILIES TAX CUT

Benefits to Families from the Working Families Tax Cut

North Dakota | Tax Year 2025

ESTIMATED AVERAGE TAX CUT

\$886

KEY GROUPS

KEY GROUP	AVERAGE TAX SAVINGS
Head of Household	\$475
Families with Children	\$1,239
Joint Filers with 2+ Children	\$1,841
Households without Children	\$768
Seniors (65+)	\$1,447

ILLUSTRATIVE HOUSEHOLDS

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX CHANGE
Retired federal worker couple	Social Security based on national average annual benefits (\$24,852 and \$11,808); pension modeled as \$25,000 and \$20,000 in taxable retirement income	\$2,152
Single restaurant server	\$30,288 median local wage; tips assumed at 45% of earnings; no children	Tax increase of \$7
Teacher and office clerk family	\$60,217 and \$50,342 median local wages; married couple with 2 children	\$754
Single nurse with overtime	\$80,568 median local wage; overtime pay assumed at 5% of earnings; no children	\$1,180
Single-parent home health aide	\$40,253 median local wage; 1 child	\$349
Electrician family	One earner at \$67,761 median local wage; married couple with 1 child	\$368
Plumber family	One earner at \$64,518 median local wage; married couple with 1 child	\$368
Construction worker family	One earner at \$49,766 median local wage; married couple with 1 child	\$368
Police officer family		\$653

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX CHANGE
	One earner at \$77,758 median local wage; married couple with 2 children	
Firefighter family	One earner at \$55,243 median local wage; married couple with 2 children	\$568
Truck driver and home health aide family	\$60,709 and \$40,253 median local wages; married couple with 2 children	\$754

Methodology: Average tax changes are modeled using Tax-Calculator. Illustrative household examples are modeled in PolicyEngine using geography-specific wage inputs where available and do not reflect geography-wide averages.