

NBA – Differences Based on Home State

2017-2018 NBA Regular Season Tax Bill	
Stephen Curry <small>Golden State Warriors</small>	
Salary	\$34,682,550
Federal Tax Bill 39.6 percent	-\$13,734,289
State Tax Bill 13.3 percent	-\$4,612,779
Jock Tax Bill ¹	-\$219,489
Escrow 10 percent	-\$3,468,255
Agent Fee 3 percent	-\$1,040,476
Return on Escrow ²	+\$570,493
Shortfall Returns ³	+\$167,416
401K Contribution	-\$18,000
Total Net Pay	\$12,327,171

¹ Jock tax figures are based on away games played in states that impose an income tax.
² The escrow return is based on the 10 percent deducted from the player's 2016-2017 salary and is subject to federal and state taxes.
³ Additional money was owed to players after the escrow return in order to reach the 51 percent income agreement between athletes and owners.

Source: Bloomberg BNA

Bloomberg BNA

2017-2018 NBA Regular Season Tax Bill	
LeBron James <small>Cleveland Cavaliers</small>	
Salary	\$33,265,709
Federal Tax Bill 39.6 percent	-\$13,181,141
State Tax Bill 4.997 percent	-\$1,663,287
Jock Tax Bill ¹	-\$401,257
Escrow 10 percent	-\$3,328,571
Agent Fee 3 percent	-\$998,571
Return on Escrow ²	+\$1,715,468
Shortfall Returns ³	+\$196,926
401K Contribution	-\$18,000
Total Net Pay	\$15,607,276

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2017-2018 NBA Regular Season Tax Bill	
James Harden <small>Houston Rockets</small>	
Salary	\$28,299,399
Federal Tax Bill 39.6 percent	-\$11,206,562
State Tax Bill N/A percent	0
Jock Tax Bill ¹	-\$369,741
Escrow 10 percent	-\$2,829,940
Agent Fee 3 percent	-\$848,982
Return on Escrow ²	+\$1,603,022
Shortfall Returns ³	+\$214,691
401K Contribution	-\$18,000
Total Net Pay	\$14,843,887

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³ Additional money was owed to players after the escrow return in order to reach the 51 percent income agreement between players and owners.

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