

April 29, 2026

Senator Louis P. DiPalma, Chair

Senate Finance Committee:

Honorable Senator DePalma:

My name is Myra J. Paull. I am a resident and property owner in Cranston, in the Senate district of 27 represented by Hanna Gallo. I am a retired Licensed Clinical Social Worker and Licensed Chemical Dependency Professional, having worked in RI, MA, and WA since 1975. I am currently a member of the Women's Fund Policy and Advisory Committee. I am writing here to endorse and support passage of S2238.

Senator Murray's proposal to tax the Top 1%. S-2238 would raise \$203 million/year for RI by creating a 3% tax on income OVER \$640,000/year (the top 1% of income earners in the state). S-2238 would raise \$68 million more/year than the Governor's proposed millionaires' tax (which would only raise \$135 million/year).

The 2025 Neilsberg Report on Rhode Island Income by Gender indicates that for all workers aged 15 and older, regardless of hours worked per week, the median income for males was \$50,899 and for females was \$35,029. The report documents that more women work part-time than do men for all income brackets up to \$40,000/year. The report notes that the RI population is 49.04% male and 50.96% female. The 2025 Neilsberg Report on Rhode Island Income by Gender details that, across all levels of income and hours worked, women earn less than do men.

The Institute on Taxation and Economic Policy report for 2024 indicates that taxpayers in RI who earn less than \$22,300 pay an effective tax rate of 13.3%. The effective tax rate includes property tax, excise tax, sales, tax, and income tax. The taxpayers earning \$22,300 represent 20% of the total taxpayers. This income bracket, according to the Neilberg Report, has the highest proportion of employed women working both part-time and full-time.

The Institute on Taxation and Economic Policy report further details the top 20% of taxpayers having income over \$135,000 with an effective tax rate of approximately 9.1%. The Neilsburg Report indicates that in the income bracket of \$100,000 or more, employed men, both part-time and full-time, outnumber the employed women.

In the 1980s/90s, I was one of those women in the lowest income bracket. I was a single mother with 3 children in school, working full-time alternating with working part-time and going to graduate school to complete my MSW. I was in the income and employment bracket that paid disproportionately higher rates of taxes when compared with my more affluent neighbors.

By passing S2238, Rhode Island has the opportunity to create an equitable and fiscally sound tax structure. S-2238 would only affect 6,100 households, the top 1% of taxpayers, while providing \$203 million/year that the state could invest in healthcare, food assistance, affordable childcare, public education, public transportation, and senior services that families and businesses need to thrive.

Respectfully,

Myra J. Paull

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