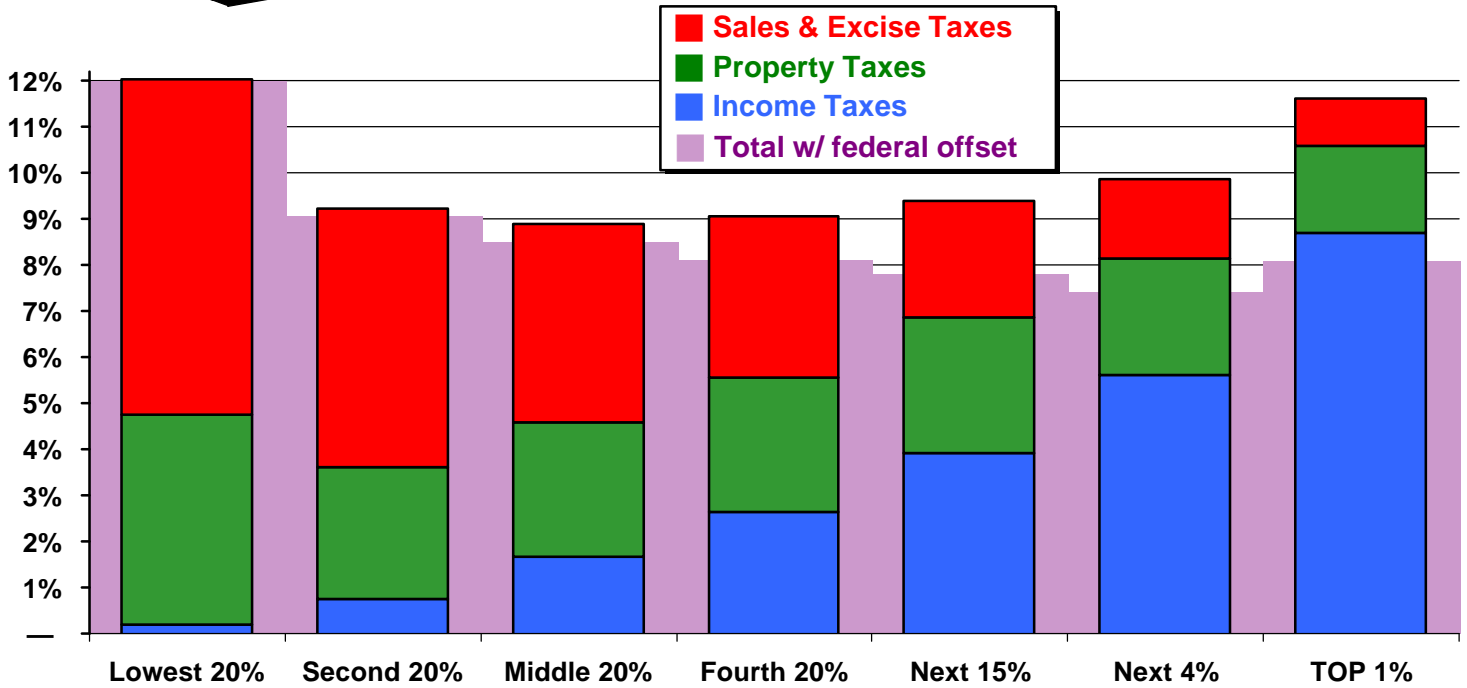




California

State & Local Taxes in 1995

Shares of family income for non-elderly married couples



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$23,000	\$23,000 – \$40,000	\$40,000 – \$57,000	\$57,000 – \$80,000	\$80,000 – \$146,000	\$146,000 – \$374,000	\$374,000 or more
Average Income in Group	\$12,600	\$31,600	\$48,600	\$67,400	\$101,800	\$227,000	\$1,009,000
Sales & Excise Taxes	7.3%	5.6%	4.3%	3.5%	2.5%	1.7%	1.0%
General Sales—Individuals	4.2%	3.4%	2.7%	2.3%	1.7%	1.2%	0.7%
Other Sales & Excise—Ind.	1.1%	0.7%	0.5%	0.4%	0.3%	0.1%	0.1%
Sales & Excise on Business	2.0%	1.5%	1.1%	0.9%	0.6%	0.4%	0.3%
Property Taxes	4.6%	2.9%	2.9%	2.9%	2.9%	2.5%	1.9%
Property Taxes on Families	4.3%	2.7%	2.7%	2.7%	2.7%	2.0%	0.9%
Other Property Taxes	0.3%	0.2%	0.2%	0.2%	0.3%	0.5%	1.0%
Income Taxes	0.2%	0.7%	1.7%	2.6%	3.9%	5.6%	8.7%
Personal Income Tax	0.1%	0.6%	1.6%	2.5%	3.8%	5.4%	8.2%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	0.5%
TOTAL TAXES	12.0%	9.2%	8.9%	9.1%	9.4%	9.9%	11.6%
Federal Deduction Offset	-0.0%	-0.2%	-0.4%	-0.9%	-1.6%	-2.4%	-3.5%
TOTAL AFTER OFFSET	12.0%	9.0%	8.5%	8.1%	7.8%	7.4%	8.1%