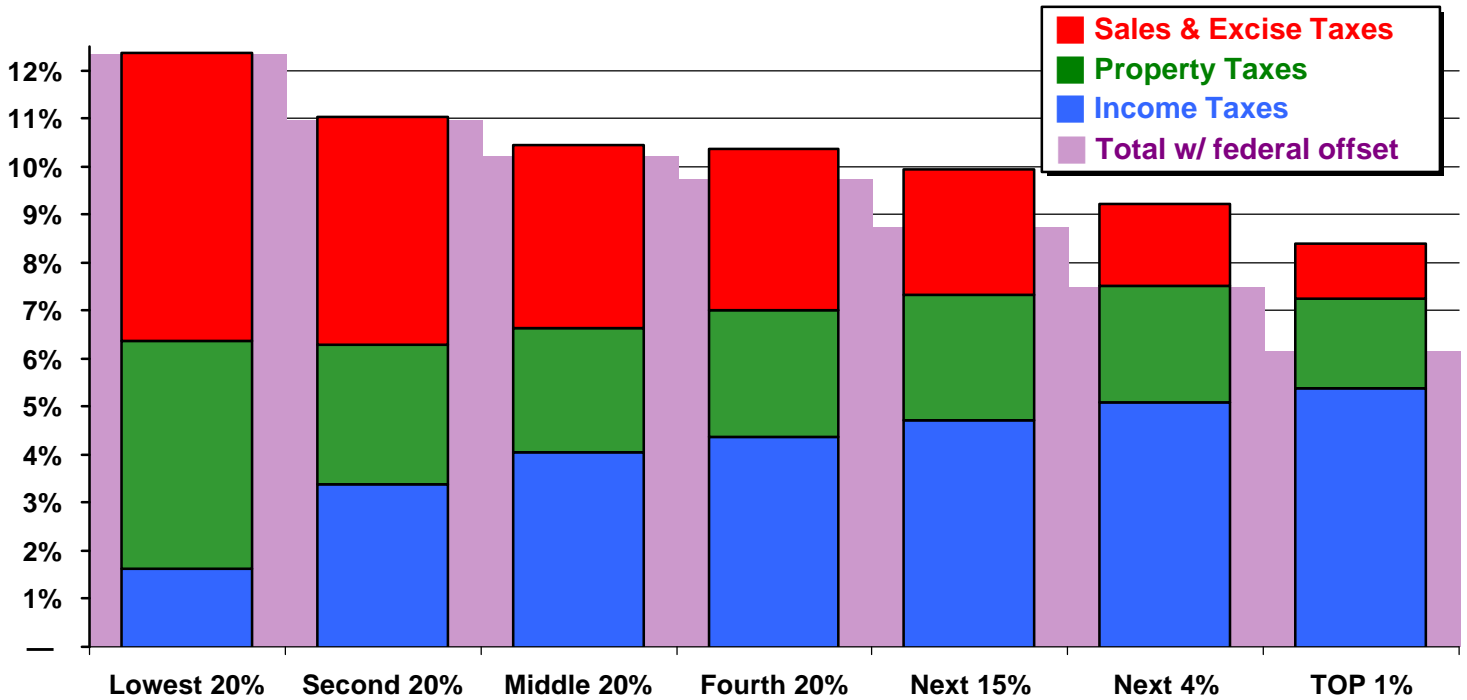


# Iowa

## 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 \$28,000	\$28,000 – \$41,000	\$41,000 – \$53,000	\$53,000 – \$69,000	\$69,000 – \$108,000	\$108,000 – \$228,000	\$228,000 or more
Average Income in Group	\$17,200	\$34,100	\$46,700	\$60,100	\$82,800	\$146,000	\$506,000
<b>Sales &amp; Excise Taxes</b>	<b>6.0%</b>	<b>4.7%</b>	<b>3.8%</b>	<b>3.4%</b>	<b>2.6%</b>	<b>1.7%</b>	<b>1.2%</b>
General Sales—Individuals	3.6%	2.9%	2.4%	2.2%	1.7%	1.1%	0.8%
Other Sales & Excise—Ind.	1.1%	0.8%	0.6%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.3%	1.0%	0.8%	0.7%	0.6%	0.4%	0.3%
<b>Property Taxes</b>	<b>4.8%</b>	<b>2.9%</b>	<b>2.6%</b>	<b>2.6%</b>	<b>2.6%</b>	<b>2.4%</b>	<b>1.9%</b>
Property Taxes on Families	4.1%	2.5%	2.2%	2.3%	2.2%	1.8%	0.8%
Other Property Taxes	0.6%	0.4%	0.3%	0.3%	0.4%	0.6%	1.1%
<b>Income Taxes</b>	<b>1.6%</b>	<b>3.4%</b>	<b>4.1%</b>	<b>4.4%</b>	<b>4.7%</b>	<b>5.1%</b>	<b>5.4%</b>
Personal Income Tax	1.5%	3.3%	4.0%	4.3%	4.7%	5.0%	5.2%
Corporate Income Tax	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>12.4%</b>	<b>11.0%</b>	<b>10.5%</b>	<b>10.4%</b>	<b>9.9%</b>	<b>9.2%</b>	<b>8.4%</b>
Federal Deduction Offset	-0.0%	-0.1%	-0.2%	-0.6%	-1.2%	-1.7%	-2.3%
<b>TOTAL AFTER OFFSET</b>	<b>12.3%</b>	<b>11.0%</b>	<b>10.2%</b>	<b>9.7%</b>	<b>8.7%</b>	<b>7.5%</b>	<b>6.1%</b>