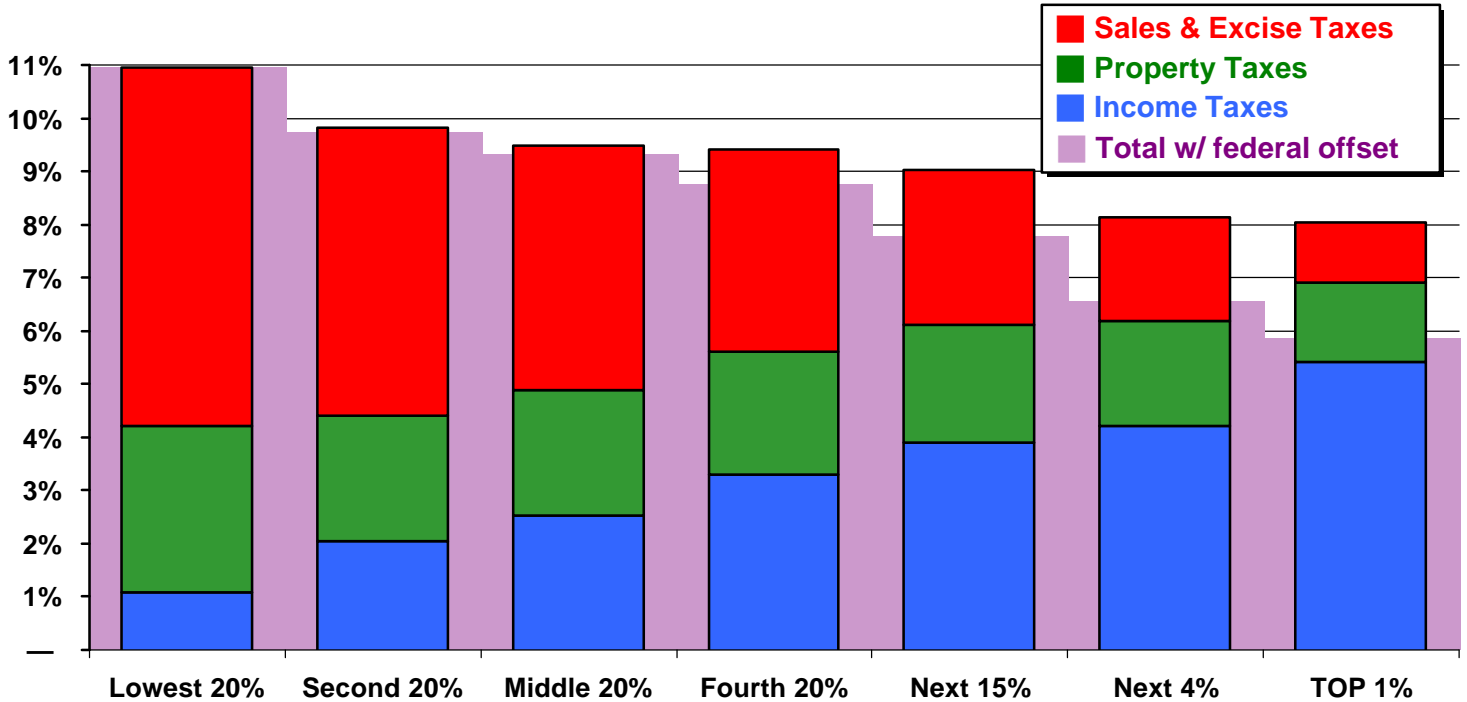


Kansas

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 \$27,000	\$27,000 – \$41,000	\$41,000 – \$54,000	\$54,000 – \$71,000	\$71,000 – \$115,000	\$115,000 – \$273,000	\$273,000 or more
Average Income in Group	\$17,600	\$34,200	\$47,200	\$61,600	\$87,200	\$158,000	\$667,000
Sales & Excise Taxes	6.7%	5.4%	4.6%	3.8%	2.9%	2.0%	1.1%
General Sales—Individuals	4.2%	3.5%	3.1%	2.5%	2.0%	1.3%	0.8%
Other Sales & Excise—Ind.	1.0%	0.7%	0.5%	0.4%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.5%	1.2%	1.0%	0.8%	0.6%	0.4%	0.3%
Property Taxes	3.1%	2.4%	2.4%	2.3%	2.2%	2.0%	1.5%
Property Taxes on Families	2.9%	2.2%	2.2%	2.2%	2.1%	1.6%	0.6%
Other Property Taxes	0.2%	0.1%	0.1%	0.1%	0.2%	0.3%	0.9%
Income Taxes	1.1%	2.1%	2.5%	3.3%	3.9%	4.2%	5.4%
Personal Income Tax	1.0%	2.0%	2.5%	3.2%	3.8%	4.1%	5.2%
Corporate Income Tax	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
TOTAL TAXES	11.0%	9.8%	9.5%	9.4%	9.0%	8.1%	8.0%
Federal Deduction Offset	-0.0%	-0.1%	-0.2%	-0.7%	-1.3%	-1.6%	-2.2%
TOTAL AFTER OFFSET	10.9%	9.7%	9.3%	8.8%	7.8%	6.6%	5.9%