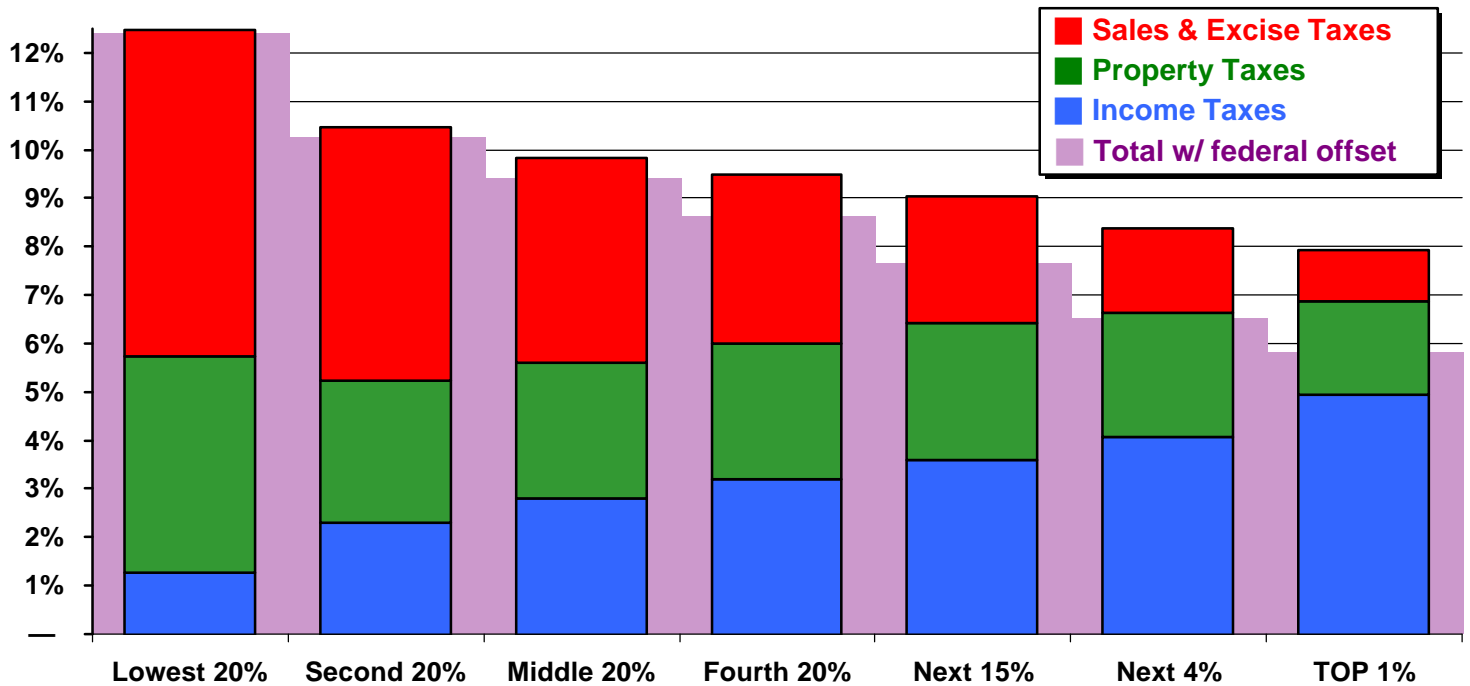


U.S. Averages

Average State & Local Taxes in 1995

Taxes on own residents as 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 \$25,700	\$25,700 – \$40,500	\$40,500 – \$54,600	\$54,600 – \$74,900	\$74,900 – \$131,000	\$131,000 – \$351,000	\$351,000 or more
Average Income in Group	\$15,600	\$33,200	\$47,400	\$63,700	\$93,300	\$191,000	\$801,000
Sales & Excise Taxes	6.7%	5.2%	4.2%	3.5%	2.6%	1.8%	1.1%
General Sales—Individuals	3.5%	2.9%	2.4%	2.0%	1.5%	1.1%	0.7%
Other Sales & Excise—Ind.	1.5%	1.0%	0.8%	0.6%	0.4%	0.3%	0.1%
Sales & Excise on Business	1.7%	1.3%	1.0%	0.9%	0.6%	0.4%	0.3%
Property Taxes	4.5%	2.9%	2.8%	2.8%	2.8%	2.6%	1.9%
Property Taxes on Families	4.1%	2.7%	2.6%	2.5%	2.5%	2.0%	0.9%
Other Property Taxes	0.4%	0.3%	0.2%	0.3%	0.3%	0.5%	1.0%
Income Taxes	1.3%	2.3%	2.8%	3.2%	3.6%	4.1%	5.0%
Personal Income Tax	1.2%	2.2%	2.8%	3.1%	3.5%	3.9%	4.6%
Corporate Income Tax	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.3%
TOTAL TAXES	12.5%	10.5%	9.8%	9.5%	9.0%	8.4%	7.9%
Federal Deduction Offset	-0.1%	-0.2%	-0.4%	-0.9%	-1.4%	-1.9%	-2.1%
TOTAL AFTER OFFSET	12.4%	10.3%	9.4%	8.6%	7.7%	6.5%	5.8%