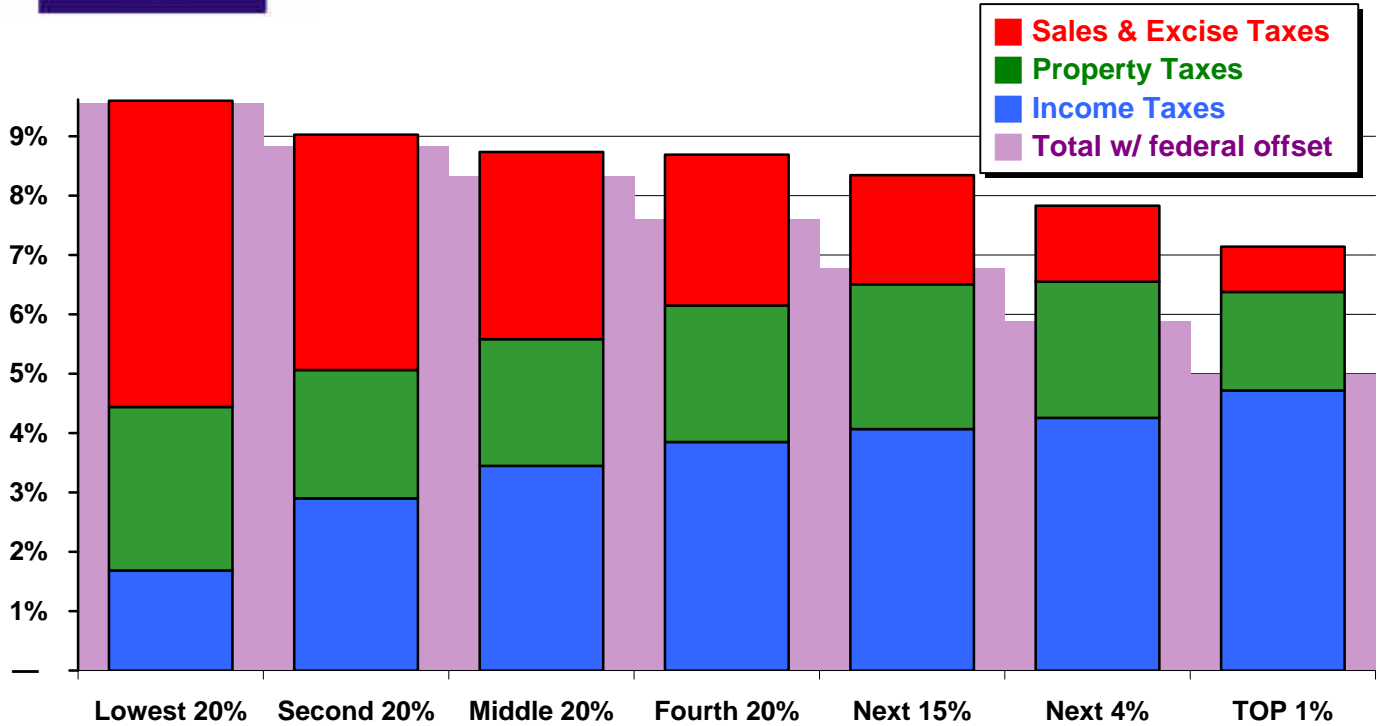


Virginia

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 – \$43,000	\$43,000 – \$58,000	\$58,000 – \$80,000	\$80,000 – \$137,000	\$137,000 – \$391,000	\$391,000 or more
Average Income in Group	\$17,800	\$35,700	\$49,800	\$68,100	\$100,200	\$196,000	\$731,000
Sales & Excise Taxes	5.2%	4.0%	3.2%	2.5%	1.8%	1.3%	0.8%
General Sales—Individuals	2.4%	1.9%	1.5%	1.2%	0.9%	0.6%	0.4%
Other Sales & Excise—Ind.	1.7%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
Sales & Excise on Business	1.0%	0.8%	0.6%	0.5%	0.4%	0.3%	0.2%
Property Taxes	2.8%	2.2%	2.1%	2.3%	2.4%	2.3%	1.7%
Property Taxes on Families	2.6%	2.0%	2.0%	2.1%	2.2%	1.9%	0.8%
Other Property Taxes	0.1%	0.1%	0.1%	0.2%	0.2%	0.4%	0.8%
Income Taxes	1.7%	2.9%	3.4%	3.8%	4.1%	4.3%	4.7%
Personal Income Tax	1.7%	2.9%	3.4%	3.8%	4.0%	4.2%	4.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
TOTAL TAXES	9.6%	9.0%	8.7%	8.7%	8.3%	7.8%	7.1%
Federal Deduction Offset	-0.0%	-0.2%	-0.4%	-1.1%	-1.6%	-1.9%	-2.1%
TOTAL AFTER OFFSET	9.6%	8.8%	8.3%	7.6%	6.8%	5.9%	5.0%