

**APPENDIX A: DETAILED DISTRIBUTIONAL TABLES**

**Illinois Taxes in 2000  
As Shares of Family Income for All Taxpayers**

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	Top 1%
Average Income in Group	\$8,900	\$21,800	\$36,400	\$59,100	\$101,500	\$224,600	\$1,239,000
Income Range	Less than \$15,000	\$15,000 – \$29,000	\$29,000 – \$46,000	\$46,000 – \$75,000	\$75,000 – \$152,000	\$152,000 – \$603,000	\$603,000 – or more
<b>Sales, excise &amp; gross receipts taxes</b>	<b>7.4%</b>	<b>6.0%</b>	<b>4.8%</b>	<b>3.9%</b>	<b>2.9%</b>	<b>1.9%</b>	<b>1.0%</b>
General sales tax, individuals	3.4%	3.1%	2.6%	2.2%	1.7%	1.2%	0.6%
Excise & gross receipts taxes, individuals	2.1%	1.5%	1.1%	0.8%	0.6%	0.3%	0.1%
Sales, excise & gross receipts taxes, business	1.9%	1.5%	1.1%	0.9%	0.7%	0.5%	0.3%
<b>Property taxes</b>	<b>4.4%</b>	<b>3.5%</b>	<b>3.2%</b>	<b>3.3%</b>	<b>3.2%</b>	<b>2.8%</b>	<b>1.9%</b>
Property taxes on families	4.2%	3.1%	2.8%	2.8%	2.7%	2.0%	0.7%
Business property taxes	0.3%	0.4%	0.4%	0.4%	0.5%	0.8%	1.3%
<b>Income taxes</b>	<b>1.1%</b>	<b>1.7%</b>	<b>2.0%</b>	<b>2.2%</b>	<b>2.4%</b>	<b>2.5%</b>	<b>3.0%</b>
Personal income tax	1.0%	1.7%	1.9%	2.1%	2.3%	2.3%	2.6%
Corporate income tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%
<b>Total Before Federal Offset</b>	<b>13.0%</b>	<b>11.2%</b>	<b>10.0%</b>	<b>9.4%</b>	<b>8.5%</b>	<b>7.2%</b>	<b>6.0%</b>
Federal Itemized Deduction Offset	—	—	-0.1%	-0.4%	-1.0%	-1.1%	-1.1%
<b>Net after Federal Offset</b>	<b>13.0%</b>	<b>11.2%</b>	<b>9.9%</b>	<b>9.0%</b>	<b>7.6%</b>	<b>6.2%</b>	<b>4.9%</b>

**Illinois Taxes in 2000  
As Shares of Family Income for Married, Non-Elderly Taxpayers**

Income Range	Less than \$30,000	\$30,000 – \$60,000	\$60,000 – \$100,000	\$100,000 – \$200,000	\$200,000 or more
% of couples in group	10.3%	28.7%	34.0%	19.5%	7.0%
Average Income in Group	\$18,200	\$46,100	\$77,300	\$130,000	\$598,000
<b>Sales, excise &amp; gross receipts taxes</b>	<b>6.9%</b>	<b>4.6%</b>	<b>3.2%</b>	<b>2.2%</b>	<b>1.2%</b>
General sales tax, individuals	3.6%	2.6%	1.9%	1.3%	0.7%
Excise & gross receipts taxes, individuals	1.7%	1.0%	0.6%	0.4%	0.2%
Sales, excise & gross receipts taxes, business	1.6%	1.1%	0.7%	0.5%	0.3%
<b>Property taxes</b>	<b>5.9%</b>	<b>3.3%</b>	<b>3.1%</b>	<b>3.1%</b>	<b>2.1%</b>
Property taxes on families	5.6%	3.0%	2.8%	2.7%	1.1%
Business property taxes	0.3%	0.3%	0.3%	0.4%	1.0%
<b>Income taxes</b>	<b>1.1%</b>	<b>2.1%</b>	<b>2.4%</b>	<b>2.5%</b>	<b>2.9%</b>
Personal income tax	1.1%	2.1%	2.4%	2.4%	2.6%
Corporate income tax	0.1%	0.1%	0.1%	0.1%	0.3%
<b>Total Before Federal Offset</b>	<b>13.9%</b>	<b>10.1%</b>	<b>8.8%</b>	<b>7.9%</b>	<b>6.2%</b>
Federal Itemized Deduction Offset	0.1%	-0.2%	-0.8%	-1.2%	-1.2%
<b>Net after Federal Offset</b>	<b>14.0%</b>	<b>9.9%</b>	<b>8.0%</b>	<b>6.7%</b>	<b>5.0%</b>

## Illinois Taxes in 2000

### As Shares of Income for Unmarried, Non-Elderly Taxpayers

Income Range	Less than \$15,000	\$15,000 – \$30,000	\$30,000 – \$50,000	\$50,000 – \$100,000	\$100,000 or more
% of taxpayers in group	30.9%	32.0%	23.2%	10.6%	1.7%
Average Income in Group	\$8,450	\$22,330	\$38,280	\$64,000	\$196,000
<b>Sales, excise &amp; gross receipts taxes</b>	<b>7.3%</b>	<b>5.4%</b>	<b>3.9%</b>	<b>2.8%</b>	<b>1.3%</b>
General sales tax, individuals	3.4%	2.8%	2.1%	1.6%	0.8%
Excise & gross receipts taxes, individuals	2.1%	1.3%	0.8%	0.6%	0.2%
Sales, excise & gross receipts taxes, business	1.8%	1.3%	0.9%	0.7%	0.3%
<b>Property taxes</b>	<b>3.2%</b>	<b>2.1%</b>	<b>2.3%</b>	<b>2.5%</b>	<b>2.2%</b>
Property taxes on families	3.0%	1.8%	2.0%	2.1%	1.3%
Business property taxes	0.2%	0.3%	0.3%	0.4%	0.9%
<b>Income taxes</b>	<b>1.4%</b>	<b>2.2%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.7%</b>
Personal income tax	1.4%	2.2%	2.5%	2.4%	2.4%
Corporate income tax	0.0%	0.0%	0.0%	0.1%	0.3%
<b>Total Before Federal Offset</b>	<b>11.9%</b>	<b>9.7%</b>	<b>8.7%</b>	<b>7.8%</b>	<b>6.1%</b>
Federal Itemized Deduction Offset	0.0%	0.0%	-0.2%	-0.6%	-0.9%
<b>Net after Federal Offset</b>	<b>11.9%</b>	<b>9.7%</b>	<b>8.5%</b>	<b>7.1%</b>	<b>5.3%</b>

## Illinois Taxes in 2000

### As Shares of Family Income for Elderly Taxpayers

Income Range	Less than \$15,000	\$15,000 – \$30,000	\$30,000 – \$50,000	\$50,000 – \$100,000	\$100,000 or more
% of taxpayers in group	22.2%	27.9%	20.4%	19.1%	10.0%
Average Income in Group	\$9,600	\$21,700	\$38,400	\$68,900	\$307,000
<b>Sales, excise &amp; gross receipts taxes</b>	<b>7.0%</b>	<b>5.3%</b>	<b>4.1%</b>	<b>2.7%</b>	<b>1.3%</b>
General sales tax, individuals	3.3%	2.7%	2.2%	1.5%	0.8%
Excise & gross receipts taxes, individuals	1.9%	1.2%	0.9%	0.5%	0.2%
Sales, excise & gross receipts taxes, business	1.8%	1.3%	1.0%	0.7%	0.4%
<b>Property taxes</b>	<b>6.7%</b>	<b>7.6%</b>	<b>5.7%</b>	<b>5.3%</b>	<b>3.0%</b>
Property taxes on families	6.3%	6.8%	4.7%	4.1%	1.4%
Business property taxes	0.4%	0.8%	1.0%	1.2%	1.6%
<b>Income taxes</b>	<b>0.2%</b>	<b>0.6%</b>	<b>0.8%</b>	<b>1.3%</b>	<b>2.7%</b>
Personal income tax	0.1%	0.3%	0.5%	0.9%	2.1%
Corporate income tax	0.1%	0.3%	0.3%	0.4%	0.5%
<b>Total Before Federal Offset</b>	<b>13.9%</b>	<b>13.5%</b>	<b>10.5%</b>	<b>9.4%</b>	<b>7.0%</b>
Federal Itemized Deduction Offset	0.0%	-0.0%	-0.1%	-0.2%	-0.8%
<b>Net after Federal Offset</b>	<b>13.9%</b>	<b>13.4%</b>	<b>10.5%</b>	<b>9.1%</b>	<b>6.2%</b>