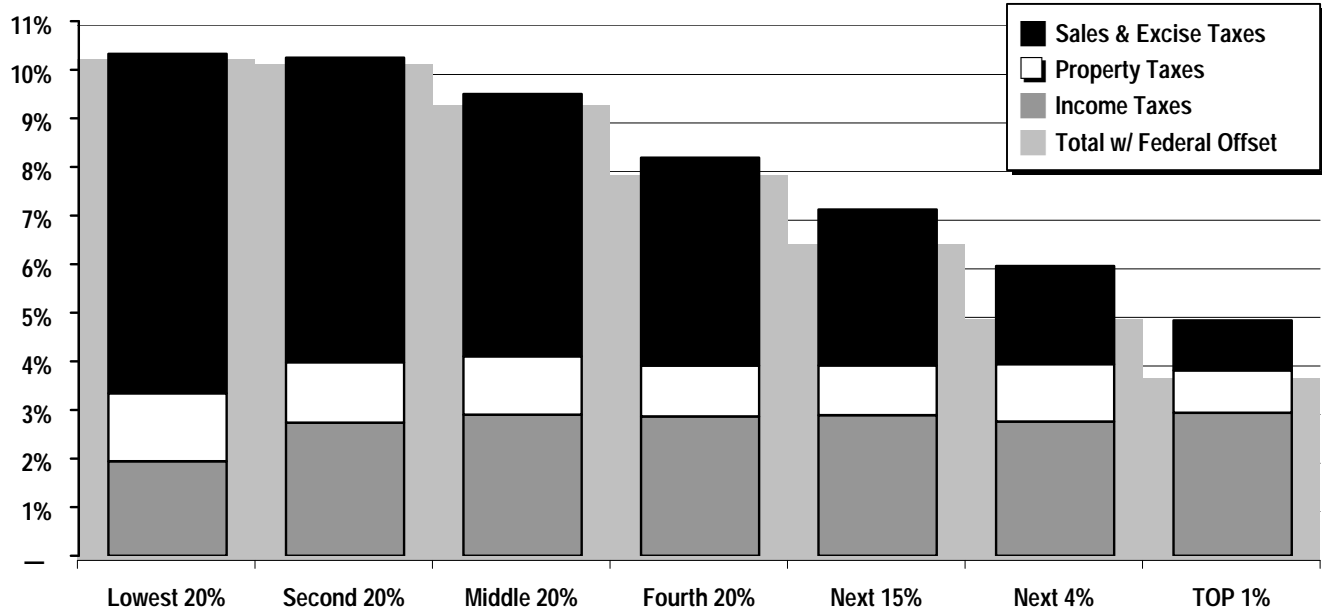


# Alabama

## State & Local Taxes in 2002

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$13,000	\$13,000 – \$21,000	\$21,000 – \$36,000	\$36,000 – \$58,000	\$58,000 – \$108,000	\$108,000 – \$229,000	\$229,000 or more
Average Income in Group	\$8,300	\$16,800	\$27,600	\$46,000	\$76,400	\$146,400	\$682,300
<b>Sales &amp; Excise Taxes</b>	<b>7.0%</b>	<b>6.3%</b>	<b>5.4%</b>	<b>4.3%</b>	<b>3.2%</b>	<b>2.0%</b>	<b>1.0%</b>
General Sales—Individuals	3.9%	3.5%	3.1%	2.6%	2.0%	1.3%	0.6%
Other Sales & Excise—Ind.	1.7%	1.4%	1.2%	0.9%	0.6%	0.4%	0.2%
Sales & Excise on Business	1.4%	1.3%	1.1%	0.8%	0.6%	0.4%	0.2%
<b>Property Taxes</b>	<b>1.4%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.2%</b>	<b>0.9%</b>
Property Taxes on Families	1.4%	1.2%	1.2%	1.0%	0.9%	1.0%	0.4%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%	0.4%
<b>Income Taxes</b>	<b>1.9%</b>	<b>2.7%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>2.8%</b>	<b>2.9%</b>
Personal Income Tax	1.9%	2.7%	2.9%	2.8%	2.9%	2.7%	2.7%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>10.3%</b>	<b>10.2%</b>	<b>9.5%</b>	<b>8.2%</b>	<b>7.1%</b>	<b>6.0%</b>	<b>4.8%</b>
Federal Deduction Offset	-0.0%	-0.0%	-0.1%	-0.3%	-0.6%	-1.0%	-1.1%
<b>TOTAL AFTER OFFSET</b>	<b>10.3%</b>	<b>10.2%</b>	<b>9.4%</b>	<b>7.9%</b>	<b>6.5%</b>	<b>5.0%</b>	<b>3.7%</b>

Note: Table shows 2002 tax law at 2000 income levels.