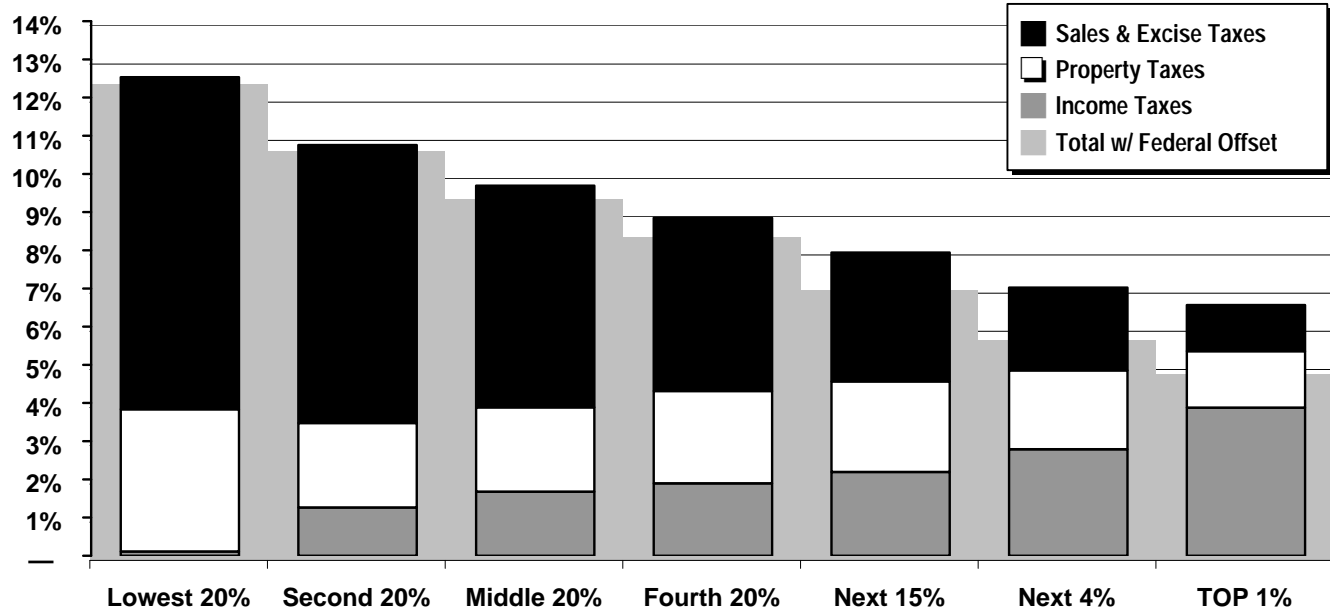


# Arizona

## 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%
<b>Income Range</b>	Less than \$15,000	\$15,000 – \$25,000	\$25,000 – \$39,000	\$39,000 – \$65,000	\$65,000 – \$127,000	\$127,000 – \$237,000	\$237,000 or more
<b>Average Income in Group</b>	\$9,500	\$20,200	\$31,100	\$50,900	\$86,600	\$168,200	\$868,600
<b>Sales &amp; Excise Taxes</b>	<b>8.7%</b>	<b>7.3%</b>	<b>5.8%</b>	<b>4.5%</b>	<b>3.4%</b>	<b>2.2%</b>	<b>1.2%</b>
General Sales—Individuals	4.5%	4.2%	3.5%	2.8%	2.2%	1.4%	0.8%
Other Sales & Excise—Ind.	2.0%	1.3%	0.9%	0.7%	0.4%	0.2%	0.1%
Sales & Excise on Business	2.2%	1.8%	1.4%	1.1%	0.8%	0.5%	0.3%
<b>Property Taxes</b>	<b>3.7%</b>	<b>2.2%</b>	<b>2.2%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>2.1%</b>	<b>1.5%</b>
Property Taxes on Families	3.4%	2.0%	1.9%	2.1%	1.9%	1.6%	0.7%
Other Property Taxes	0.3%	0.2%	0.3%	0.3%	0.4%	0.5%	0.8%
<b>Income Taxes</b>	<b>0.1%</b>	<b>1.3%</b>	<b>1.7%</b>	<b>1.9%</b>	<b>2.2%</b>	<b>2.8%</b>	<b>3.9%</b>
Personal Income Tax	0.1%	1.2%	1.6%	1.9%	2.1%	2.7%	3.7%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>12.5%</b>	<b>10.8%</b>	<b>9.7%</b>	<b>8.9%</b>	<b>7.9%</b>	<b>7.0%</b>	<b>6.6%</b>
<b>Federal Deduction Offset</b>	<b>-0.1%</b>	<b>-0.0%</b>	<b>-0.2%</b>	<b>-0.4%</b>	<b>-0.9%</b>	<b>-1.2%</b>	<b>-1.7%</b>
<b>TOTAL AFTER OFFSET</b>	<b>12.5%</b>	<b>10.7%</b>	<b>9.5%</b>	<b>8.5%</b>	<b>7.1%</b>	<b>5.8%</b>	<b>4.9%</b>

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