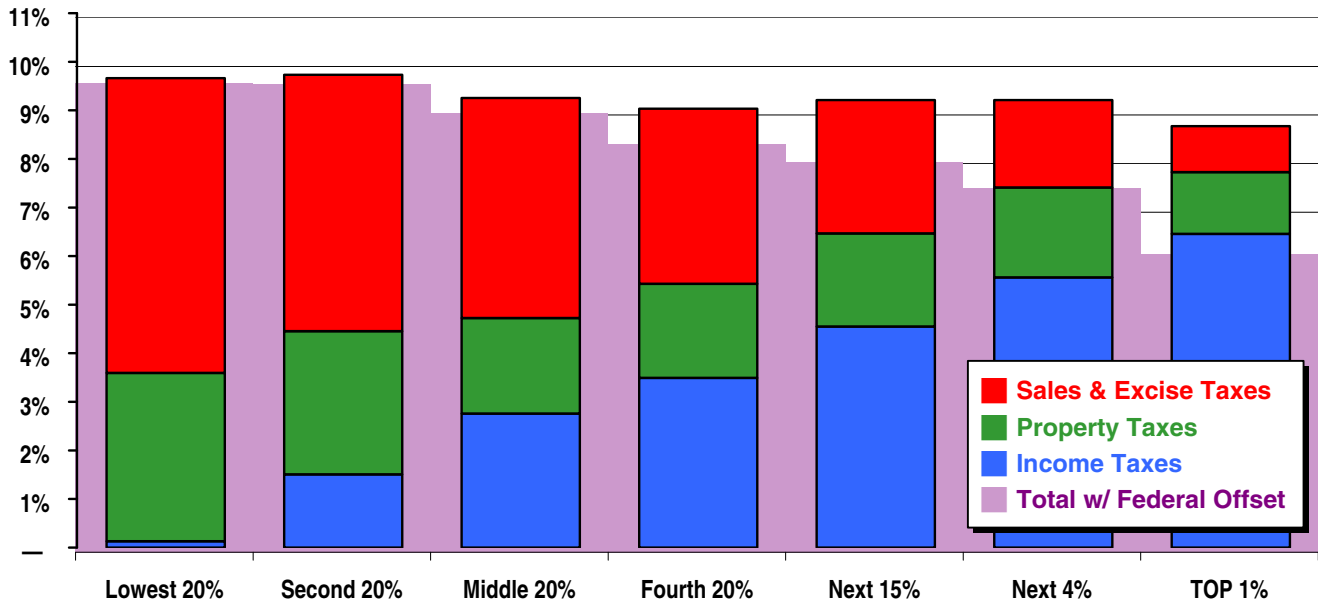


Idaho

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 \$14,000	\$14,000 – \$25,000	\$25,000 – \$42,000	\$42,000 – \$64,000	\$64,000 – \$119,000	\$119,000 – \$273,000	\$273,000 or more
Average Income in Group	\$8,400	\$19,700	\$32,400	\$51,100	\$82,000	\$160,800	\$764,900
Sales & Excise Taxes	6.1%	5.3%	4.5%	3.6%	2.7%	1.8%	0.9%
General Sales—Individuals	3.6%	3.2%	2.7%	2.3%	1.8%	1.2%	0.7%
Other Sales & Excise—Ind.	1.2%	0.9%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.3%	1.1%	1.0%	0.7%	0.6%	0.4%	0.2%
Property Taxes	3.5%	2.9%	2.0%	1.9%	1.9%	1.9%	1.3%
Property Taxes on Families	3.3%	2.9%	1.9%	1.8%	1.7%	1.5%	0.7%
Other Property Taxes	0.2%	0.1%	0.1%	0.1%	0.2%	0.4%	0.6%
Income Taxes	0.1%	1.5%	2.8%	3.5%	4.5%	5.6%	6.5%
Personal Income Tax	0.1%	1.5%	2.7%	3.4%	4.5%	5.5%	6.2%
Corporate Income Tax	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
TOTAL TAXES	9.7%	9.7%	9.3%	9.0%	9.2%	9.2%	8.7%
Federal Deduction Offset	—	–0.1%	–0.2%	–0.6%	–1.2%	–1.7%	–2.5%
TOTAL AFTER OFFSET	9.7%	9.6%	9.0%	8.4%	8.0%	7.5%	6.1%

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

Idaho Details

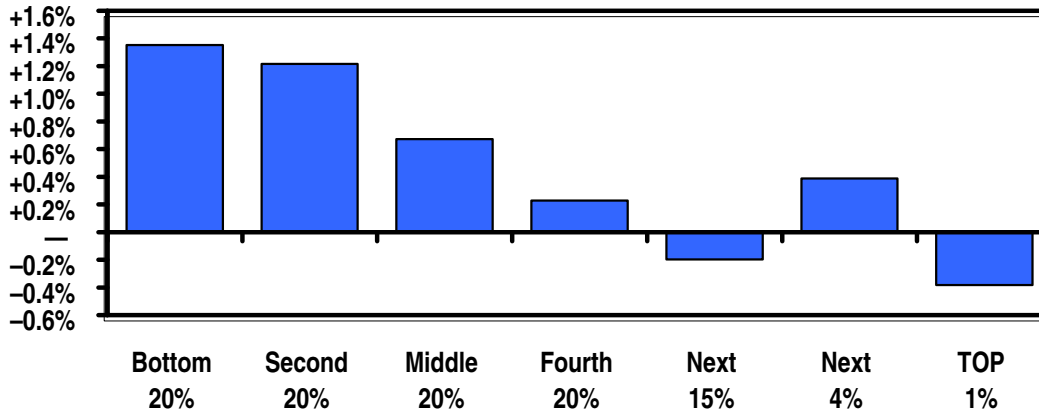
Progressive Features

- ✓ Graduated rates
- ✓ Brackets and exemptions indexed
- ✓ Food sales tax credit
- ✓ Homestead exemption
- ✓ Low income circuit breaker property tax credit

Regressive Features

- ✗ Food is subject to sales tax

Changes in Tax as Share of Income, 1989 - 2002

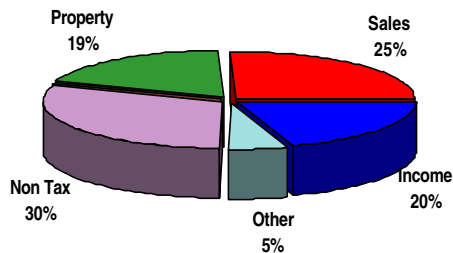


	Bottom 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Sales & Excise	-0.0%	-0.1%	+0.0%	+0.0%	-0.0%	-0.0%	-0.0%
Property	+1.1%	+0.9%	+0.3%	+0.3%	-0.2%	+0.1%	-0.0%
Income	+0.2%	+0.5%	+0.4%	+0.2%	+0.3%	+0.5%	+0.5%
Federal Offset	+0.0%	-0.1%	-0.1%	-0.3%	-0.3%	-0.2%	-0.8%
Overall Change	+1.4%	+1.2%	+0.7%	+0.2%	-0.2%	+0.4%	-0.4%

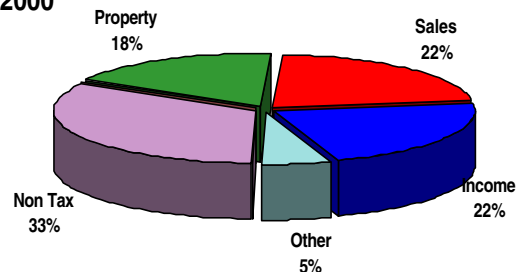
A 10 cent hike in the cigarette tax and a 4.5 cent hike in the gas tax yielded small effects on excise tax burden. As brackets weren't indexed until late in the decade, bracket creep caused an implicit tax hike for middle and lower income taxpayers. Across the board rate reductions had only a slight effect.

Composition of Revenues

1989



2000



Source: Government Finances, US Department of Census