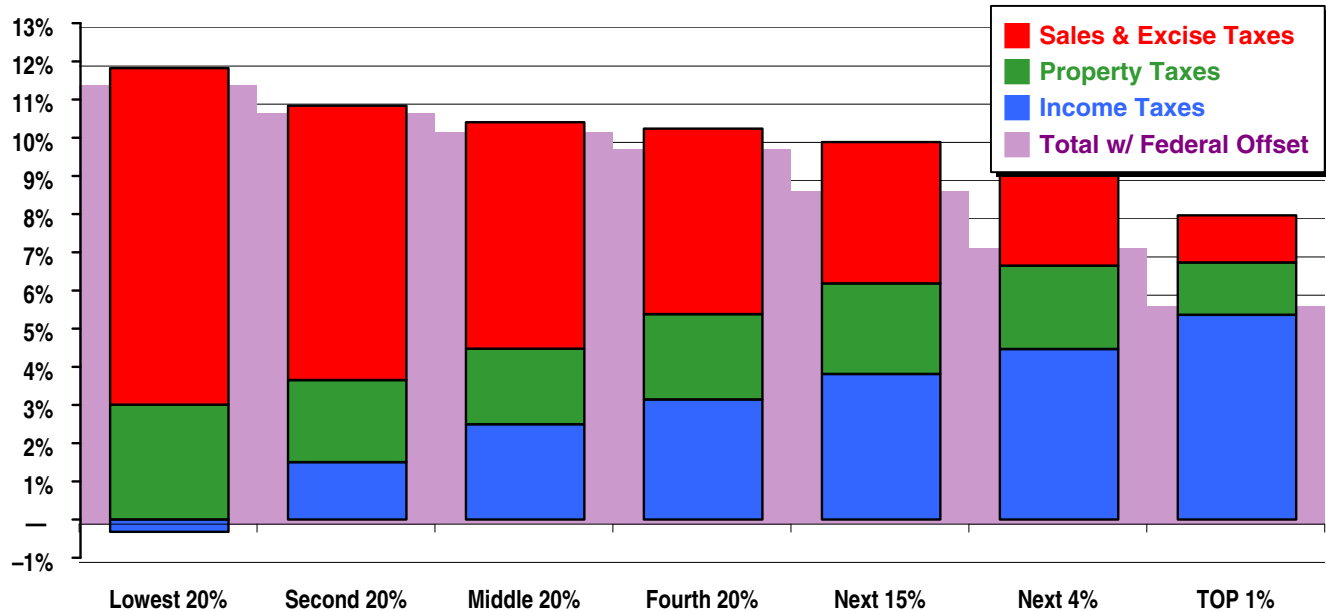


Kansas

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 – \$27,000	\$27,000 – \$44,000	\$44,000 – \$69,000	\$69,000 – \$126,000	\$126,000 – \$292,000	\$292,000 or more
Average Income in Group	\$8,600	\$20,200	\$34,900	\$55,400	\$89,300	\$174,700	\$780,500
Sales & Excise Taxes	8.8%	7.2%	5.9%	4.9%	3.7%	2.4%	1.2%
General Sales—Individuals	4.9%	4.3%	3.7%	3.2%	2.5%	1.6%	0.9%
Other Sales & Excise—Ind.	1.9%	1.3%	0.9%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	2.0%	1.7%	1.4%	1.1%	0.8%	0.5%	0.3%
Property Taxes	3.0%	2.1%	2.0%	2.2%	2.4%	2.2%	1.4%
Property Taxes on Families	2.9%	2.1%	1.9%	2.1%	2.2%	1.8%	0.7%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	0.7%
Income Taxes	-0.3%	1.5%	2.5%	3.1%	3.8%	4.5%	5.4%
Personal Income Tax	-0.4%	1.5%	2.5%	3.1%	3.8%	4.4%	5.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
TOTAL TAXES	11.5%	10.8%	10.4%	10.2%	9.9%	9.0%	8.0%
Federal Deduction Offset	—	-0.1%	-0.1%	-0.4%	-1.2%	-1.8%	-2.2%
TOTAL AFTER OFFSET	11.5%	10.8%	10.3%	9.8%	8.7%	7.2%	5.7%

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

Kansas Details

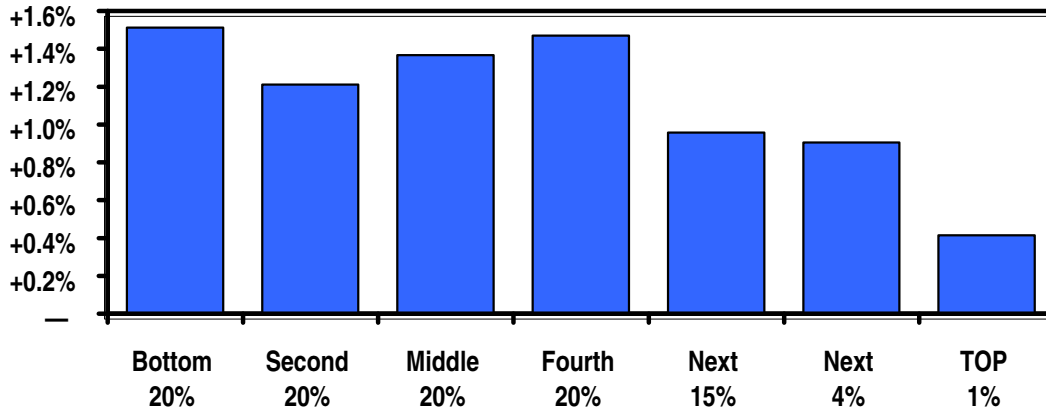
Progressive Features

- ✓ Refundable EITC
- ✓ Low income property tax circuit breaker

Regressive Features

- ✗ Food subject to tax

Changes in Tax as Share of Income, 1989 - 2002

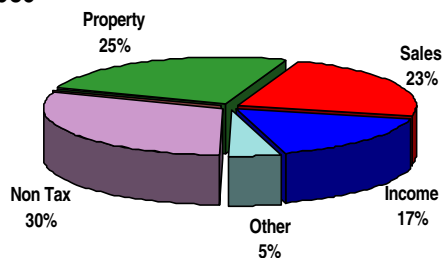


	Bottom 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Sales & Excise	+2.3%	+1.6%	+1.3%	+1.0%	+0.7%	+0.4%	+0.2%
Property	+0.3%	-0.1%	-0.3%	-0.3%	-0.6%	-0.4%	-0.2%
Income	-1.1%	-0.4%	+0.3%	+0.8%	+1.0%	+1.3%	+1.3%
Federal Offset	+0.0%	-0.0%	+0.0%	-0.0%	-0.2%	-0.5%	-0.9%
Overall Change	+1.5%	+1.2%	+1.4%	+1.5%	+1.0%	+0.9%	+0.4%

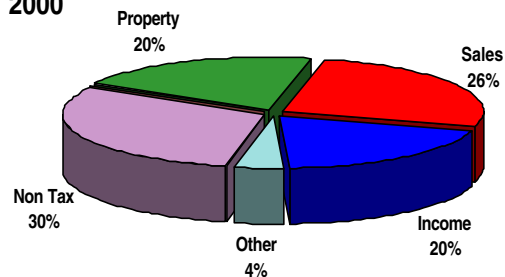
Kansas has moved toward a more progressive system by enacting a 15% refundable EITC, eliminating the federal tax deduction, and adopting a new low-income food sales tax credit. The flatter rate structure has mitigated the overall progressive changes but the income tax is more progressive in 2002 than it was in 1989. These changes and the scaling back of the car tax however were not enough to offset regressive hikes in the general sales tax and the cigarette tax.

Composition of Revenues

1989



2000



Source: Government Finances, US Department of Census