

Appendix Figure 14

Average Effective Tax Rates for State and Local Taxes for Non-Elderly New York Taxpayers, 2002

	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	TOP 20%		
					Next 15%	Next 4%	Top 1%
	Less than \$15,000	\$15,000- \$27,000	\$17,000- \$44,000	\$44,000-\$74,000	\$74,000- \$160,000	\$160,000- \$634,000	Over \$634,000
Sales & Excise Taxes	9.53%	7.50%	5.71%	4.50%	3.37%	2.18%	1.16%
General Sales - Individuals	3.91%	3.59%	2.94%	2.46%	1.93%	1.30%	0.70%
Other Sales & Excise - Ind.	2.72%	1.57%	1.05%	0.74%	0.49%	0.27%	0.10%
Sales & Excise Taxes on Business	2.89%	2.34%	1.72%	1.30%	0.95%	0.61%	0.36%
Property Taxes	4.37%	3.05%	3.53%	3.71%	4.06%	3.25%	1.64%
Property Taxes on Families	3.92%	2.69%	3.12%	3.22%	3.52%	2.69%	0.75%
Other Property Taxes	0.45%	0.36%	0.41%	0.48%	0.54%	0.56%	0.90%
Income Taxes	-1.23%	0.85%	2.69%	3.73%	4.56%	5.19%	6.31%
Personal Income Tax	-1.28%	0.81%	2.64%	3.68%	4.51%	5.10%	5.98%
Corporate Income Tax	0.05%	0.04%	0.05%	0.05%	0.05%	0.09%	0.34%
Sales and Excise Taxes + Property Tax	13.95%	10.59%	9.30%	8.25%	7.48%	5.52%	3.14%
TOTAL TAXES	12.67%	11.39%	11.94%	11.93%	11.99%	10.62%	9.12%