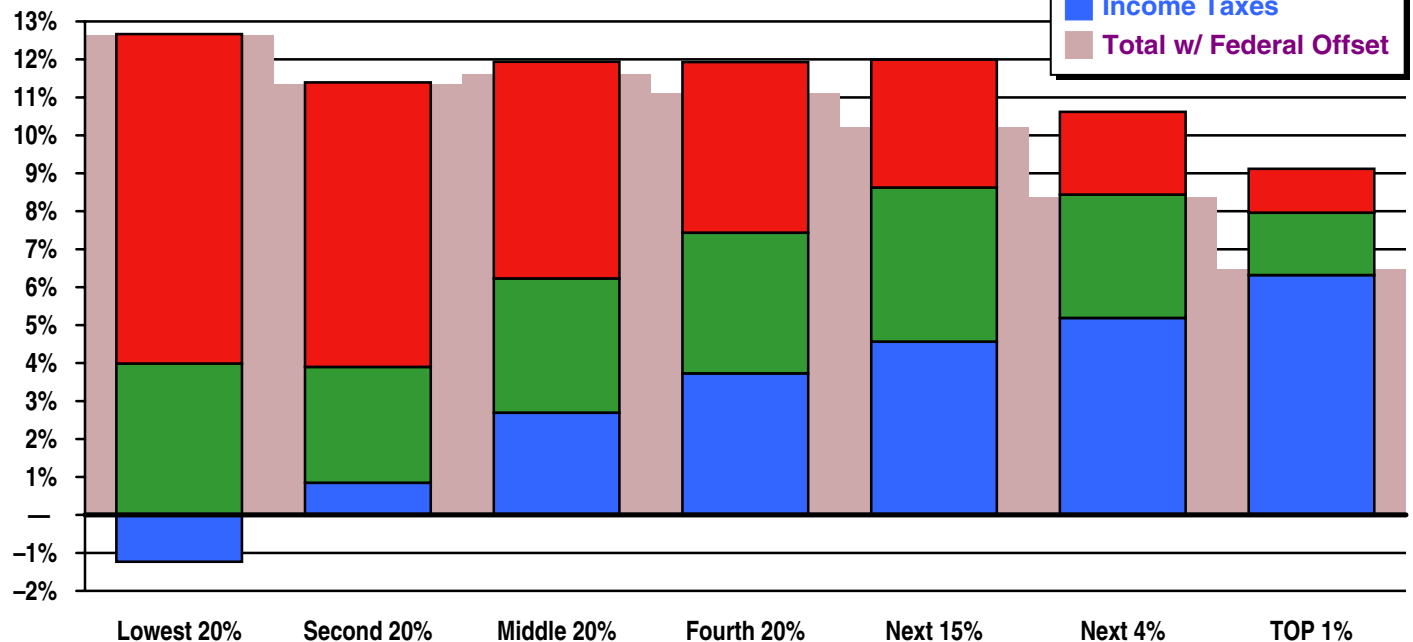


# New York

## 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 \$15,000	\$15,000 – \$27,000	\$27,000 – \$44,000	\$44,000 – \$74,000	\$74,000 – \$160,000	\$160,000 – \$634,000	\$634,000 or more
Average Income in Group	\$8,700	\$20,700	\$34,900	\$56,800	\$102,000	\$250,000	\$1,663,000
<b>Sales &amp; Excise Taxes</b>	<b>9.5%</b>	<b>7.5%</b>	<b>5.7%</b>	<b>4.5%</b>	<b>3.4%</b>	<b>2.2%</b>	<b>1.2%</b>
General Sales—Individuals	3.9%	3.6%	2.9%	2.5%	1.9%	1.3%	0.7%
Other Sales & Excise—Ind.	2.7%	1.6%	1.1%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	2.9%	2.3%	1.7%	1.3%	0.9%	0.6%	0.4%
<b>Property Taxes</b>	<b>4.4%</b>	<b>3.0%</b>	<b>3.5%</b>	<b>3.7%</b>	<b>4.1%</b>	<b>3.2%</b>	<b>1.6%</b>
Property Taxes on Families	3.9%	2.7%	3.1%	3.2%	3.5%	2.7%	0.7%
Other Property Taxes	0.5%	0.4%	0.4%	0.5%	0.5%	0.6%	0.9%
<b>Income Taxes</b>	<b>-1.2%</b>	<b>0.8%</b>	<b>2.7%</b>	<b>3.7%</b>	<b>4.6%</b>	<b>5.2%</b>	<b>6.3%</b>
Personal Income Tax	-1.3%	0.8%	2.6%	3.7%	4.5%	5.1%	6.0%
Corporate Income Tax	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.3%
<b>TOTAL TAXES</b>	<b>12.7%</b>	<b>11.4%</b>	<b>11.9%</b>	<b>11.9%</b>	<b>12.0%</b>	<b>10.6%</b>	<b>9.1%</b>
Federal Deduction Offset	-0.0%	-0.1%	-0.3%	-0.8%	-1.8%	-2.3%	-2.7%
<b>TOTAL AFTER OFFSET</b>	<b>12.6%</b>	<b>11.3%</b>	<b>11.6%</b>	<b>11.1%</b>	<b>10.2%</b>	<b>8.4%</b>	<b>6.5%</b>

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