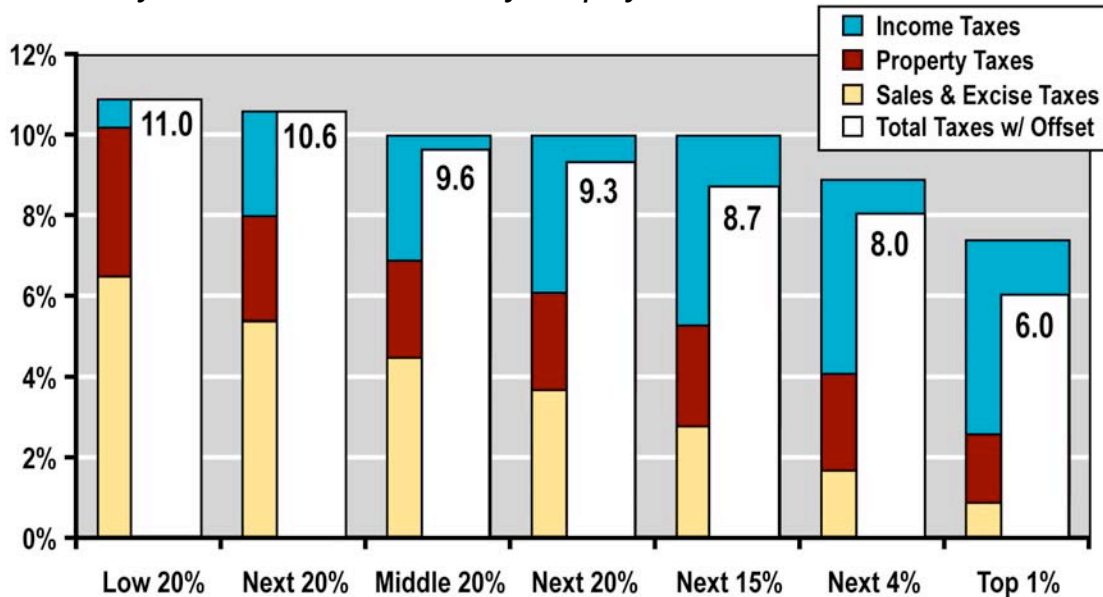


State and Local Taxes in Iowa, 2007

Shares of family income for nonelderly taxpayers



Income Group	Lowest	Next	Middle	Next	Top 20%		
	20%	20%	20%	20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$20,000	\$20,000-\$37,000	\$37,000-\$56,000	\$56,000-\$86,000	\$86,000-\$146,000	\$146,000-\$365,000	\$365,000 or more
Average Income in Group	\$10,500	\$29,300	\$45,800	\$69,300	\$107,400	\$209,200	\$989,200
Sales & Excise Taxes	6.5%	5.4%	4.5%	3.7%	2.8%	1.7%	0.9%
General Sales—Individuals	3.6%	3.2%	2.8%	2.4%	1.8%	1.1%	0.6%
Other Sales & Excise—Ind.	1.5%	1.0%	0.7%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.5%	1.3%	1.0%	0.8%	0.6%	0.4%	0.2%
Property Taxes	3.7%	2.6%	2.4%	2.4%	2.5%	2.4%	1.7%
Property Taxes on Families	3.6%	2.5%	2.2%	2.2%	2.2%	1.8%	0.7%
Other Property Taxes	0.1%	0.2%	0.1%	0.2%	0.2%	0.6%	1.1%
Income Taxes	0.7%	2.6%	3.1%	3.9%	4.7%	4.8%	4.8%
Personal Income Tax	0.7%	2.6%	3.1%	3.9%	4.7%	4.7%	4.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
Total Taxes	11.0%	10.6%	10.0%	10.1%	10.0%	8.9%	7.4%
Federal Deduction Offset	0.0%	-0.0%	-0.4%	-0.8%	-1.3%	-0.9%	-1.4%
Total With Federal Offset	11.0%	10.6%	9.6%	9.3%	8.7%	8.0%	6.0%

Source: Institute on Taxation and Economic Policy, November 2009, www.itepnet.org. Note: Table shows 2007 tax law updated to reflect permanent changes in law enacted through October 2009.

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