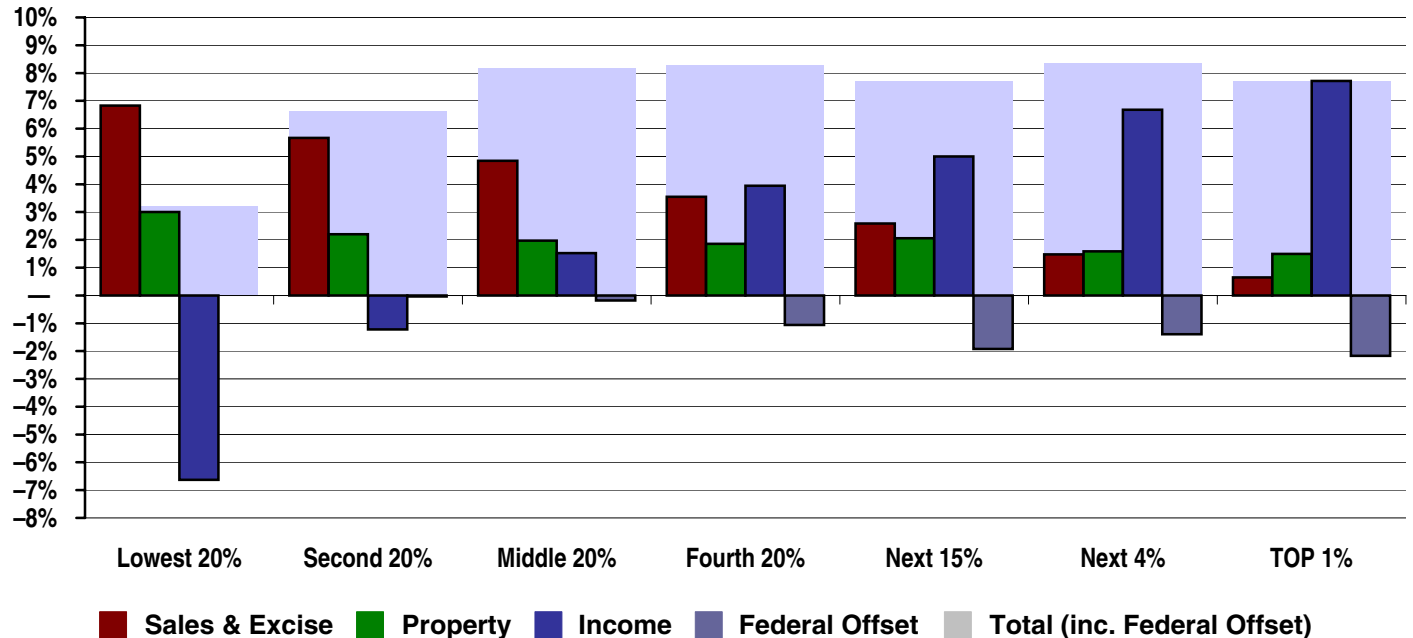


District of Columbia

State & Local Taxes in 2007, Post-Reform

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 \$20,000 | \$20,000 – \$33,000 | \$33,000 – \$57,000 | \$57,000 – \$97,000 | \$97,000 – \$252,000 | \$252,000 – \$1,543,000 | \$1,543,000 or more |
| Average Income in Group | \$12,400 | \$26,300 | \$45,400 | \$75,500 | \$143,200 | \$443,700 | \$2,708,300 |
| Sales & Excise Taxes | 6.8% | 5.7% | 4.8% | 3.5% | 2.6% | 1.5% | 0.6% |
| General Sales—Individuals | 2.9% | 2.4% | 2.1% | 1.7% | 1.3% | 0.8% | 0.3% |
| Other Sales & Excise—Ind. | 1.2% | 1.0% | 0.8% | 0.5% | 0.3% | 0.2% | 0.1% |
| Sales & Excise on Business | 2.7% | 2.3% | 1.9% | 1.4% | 0.9% | 0.5% | 0.3% |
| Property Taxes | 3.0% | 2.2% | 2.0% | 1.9% | 2.1% | 1.6% | 1.5% |
| Property Taxes on Families | 2.1% | 1.4% | 1.4% | 1.4% | 1.7% | 1.2% | 0.7% |
| Other Property Taxes | 0.9% | 0.8% | 0.6% | 0.4% | 0.3% | 0.4% | 0.8% |
| Income Taxes | -6.6% | -1.2% | 1.5% | 3.9% | 5.0% | 6.7% | 7.7% |
| Personal Income Tax | -6.6% | -1.2% | 1.5% | 3.9% | 5.0% | 6.6% | 7.5% |
| Corporate Income Tax | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.2% |
| TOTAL TAXES | 3.2% | 6.7% | 8.3% | 9.3% | 9.6% | 9.7% | 9.9% |
| Federal Deduction Offset | -0.0% | -0.0% | -0.2% | -1.1% | -1.9% | -1.4% | -2.2% |
| TOTAL AFTER OFFSET | 3.2% | 6.6% | 8.2% | 8.3% | 7.7% | 8.4% | 7.7% |

Note: Table shows 2007 tax law updated to reflect permanent changes in law enacted through October 2009.