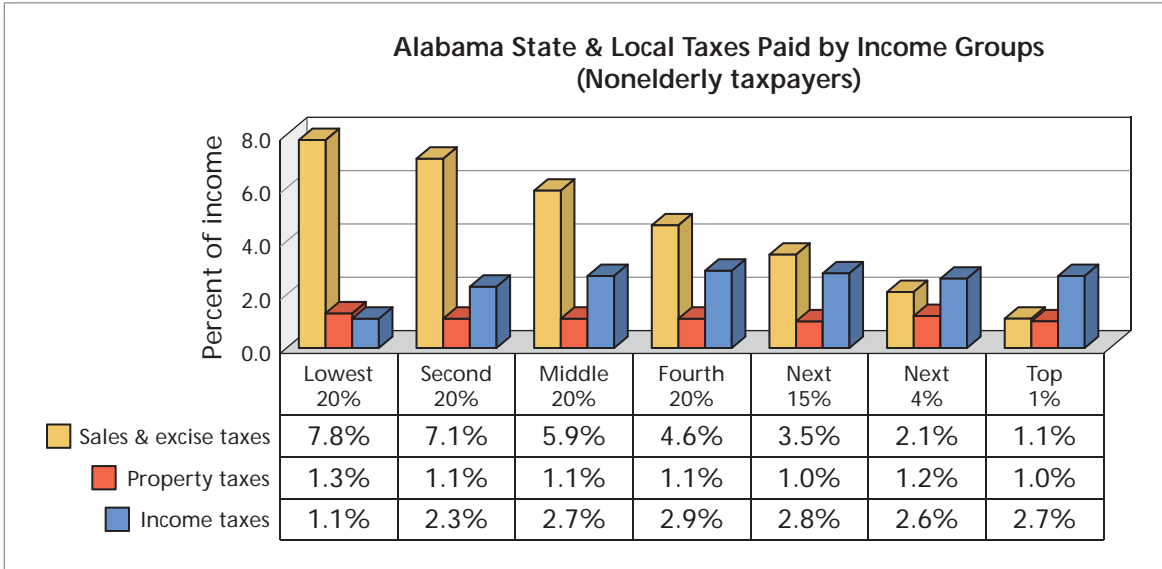


# 5.1–5.2 Quiz

**Alabama State and Local Taxes** In Exercises 1 and 2, use the display.



- The income for a family in the second 20% is \$25,000. How much, in dollars, does this family pay for each type of tax?
- Decide whether each type of tax is regressive, flat, or progressive in Alabama. Explain your reasoning.
  - Sales and excise taxes
  - Property taxes



**Alabama State Income Tax** In Exercises 3–5, use the information below.

Alabama has a graduated income tax. The table shows the marginal tax rates for the “single” and “married filing jointly” statuses.

Single	Marginal Tax Rate	Married Filing Jointly
\$0–\$500	2%	\$0–\$1000
\$501–\$3000	4%	\$1001–\$6000
\$3001+	5%	\$6001+

- Find the state income tax and the effective tax rate for a single taxpayer with a taxable income of \$30,000.
- Find the state income tax and the effective tax rate for a married couple filing jointly with a taxable income of \$100,000.
- Analyze the following statement.



“Although Alabama’s income tax is essentially flat, the federal income tax is still progressive.”

*Who Pays? A Distributional Analysis of the Tax Systems in All 50 States*, 3rd Edition,  
Institute on Taxation and Economic Policy