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DOESN'T  
ANYBODY  
CARE?

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HOW IOWA HAS RESPONDED TO  
HUMAN NEEDS IN THE 1980s

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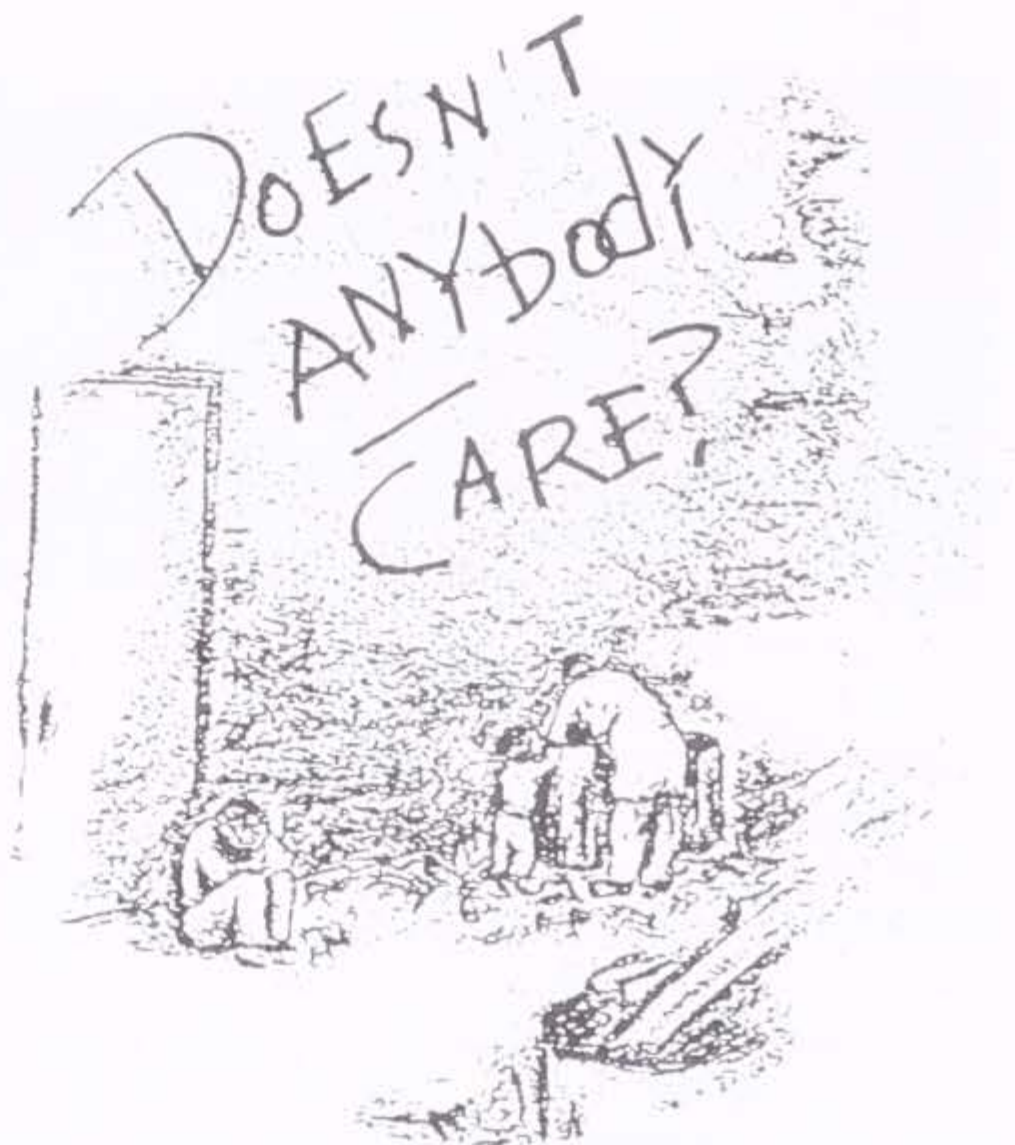


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Additional copies of this booklet may be obtained from Iowa Human Needs Advocates, 3816 36th Street, Des Moines, Iowa 50310. Ph. (515) 255-5905.

Child Welfare Research  
and Training Project  
Iowa State University  
214 Andrews House  
Ames, IA 50011



## About this booklet....

This is a book of numbers — in charts, graphs and tables. Pretty dull stuff most of the time.

But persons who are interested in the needs of children and others in Iowa who are unable to help themselves will find these numbers far from dull. They paint a picture of dismayingly neglect throughout the 1980s, a picture which is far from the caring and compassionate image Iowans profess.

The facts are so at odds with this image that one wants to cry out: "Why has this happened? Why isn't something being done about it? Doesn't anybody care?"

That's the source for the title of this compilation.

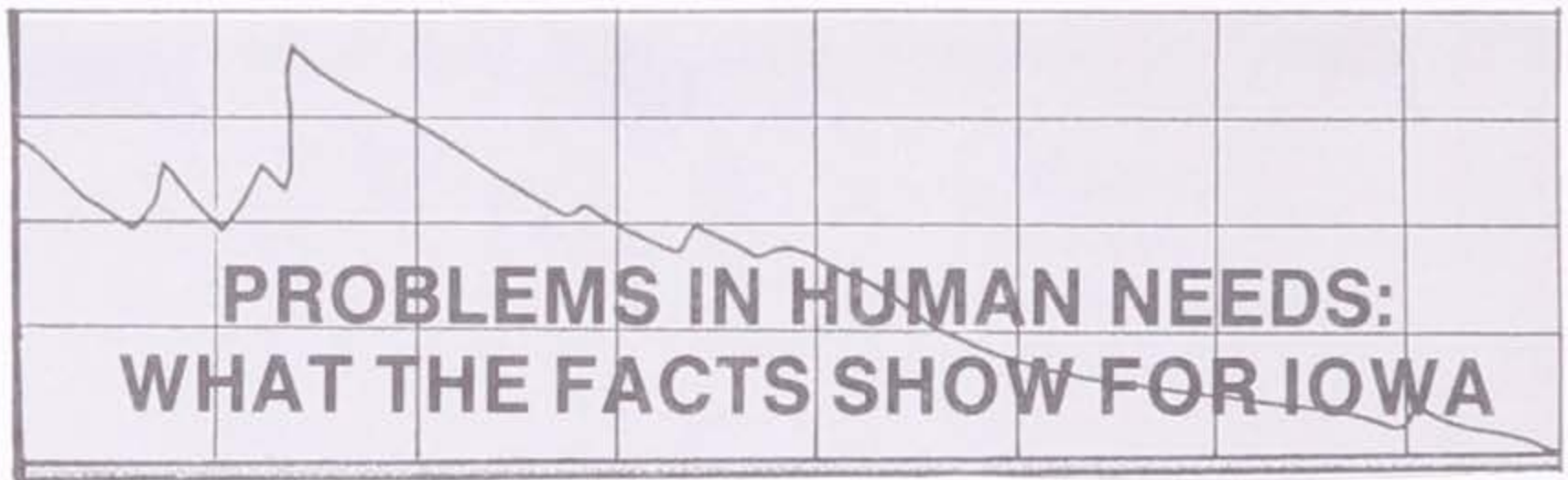
Human Needs Advocates, a coalition of Iowa organizations which has published this booklet, is grateful to those who made it possible —

- to State Senator Charles Bruner of Ames, who compiled most of the data presented here and made it available to us.
- to the "Hands Across America" project, whose allocation to Iowa for advocacy on behalf of the poor financed publication costs.

It is our fervent hope that the years of neglect are coming to an end, and that any future publication will chronicle resurgent support for the programs outlined here — evidence that somebody **does** care after all.

—Iowa Human Needs Advocates





The table, graphs, and maps in this sourcebook make a number of points about human needs in Iowa and how they are being met. The following summarizes some of the most significant facts:

The number of children living below the poverty level in Iowa is increasing while the number of children is declining. Between 1969 and 1985, the number of children living in Iowa declined by 22.5 percent while the number of children living in families below the poverty level increased by 33.3 percent. One in six Iowa children now lives below the poverty level.

One reason for this increase is the increasing number of single-parent families headed by women, and the persistence of poverty among those families. One in seven Iowa families with a child below age 18 is a single-parent family headed by a woman, and 41 percent of all families in poverty in Iowa are single-parent families headed by a woman.

Iowa ADC payment levels have not kept pace with inflation, and have fallen dramatically over the last decade. They are now only 44 percent of the federal poverty level. ADC benefits for most ADC families have been raised only twice in the last decade, and the state's overall spending on ADC has declined relative to other parts of the state budget. The purchasing power of an ADC grant is one-third less today than it was a decade ago, and 10 percent less than it was in 1983.

The number of founded cases of child abuse and the number of children in foster placement are both on the rise in Iowa. Particularly pronounced is the rise in the number of children in residential treatment and the number of young children under age 6 in foster care. According to an Iowa State University study, these trends are expected to continue. Between 1982 and 1987, the number of children in foster care has increased by nearly 40 percent. The number of children in residential placement (group home or shelter care) increased by 57 percent and the number of children under age 6 in foster care increased by 74 percent.



While other states have made commitments to improve services for the mentally retarded and mentally ill, Iowa has yet to begin to implement its "bill of rights" for these populations. In terms of state financing for mental health services, Iowa ranks 50th among the states. In terms of overall support for its mental retardation/developmental disabilities population, Iowa now ranks well below the national average. Over the last decade, Iowa has moved from being above average in its support of community services for the MR/DD population to being well below average.

Iowa's purchase-of-service reimbursements to agencies and individuals providing services to children have deteriorated badly. This has caused major difficulties for purchase-of-service providers, who provide the majority of the community-based services for Iowa's human service populations. Foster parents, residential treatment programs, child care facilities, and residential care programs have lost an average of 10 percent to inflation over the last five years in allowable state reimbursement rates.

Iowa's purchase-of-service providers largely rely upon state reimbursements to pay their staff costs. Currently, salaries provided by private agencies with purchase-of-service contracts are 20 percent to 35 percent below those paid by the state to state employees doing similar jobs. Iowa's reimbursements to foster parents are well below those for neighboring states.

Iowa provides very little in the form of child care subsidies, much less than its surrounding states. Iowa spends only 55 cents per capita on child care subsidies, compared to an average of \$2.42 per capita by neighboring states.

Iowa's individual income tax burden is extremely heavy on low and moderate income families, one reason Iowa was named by the Citizens for Tax Justice as one of the "Filthy Fifteen" states for its tax policies on the poor. At \$240 per year for a family of four living near the poverty level (\$12,090), Iowa's income tax is higher than any neighboring state despite the reduction enacted in 1987.





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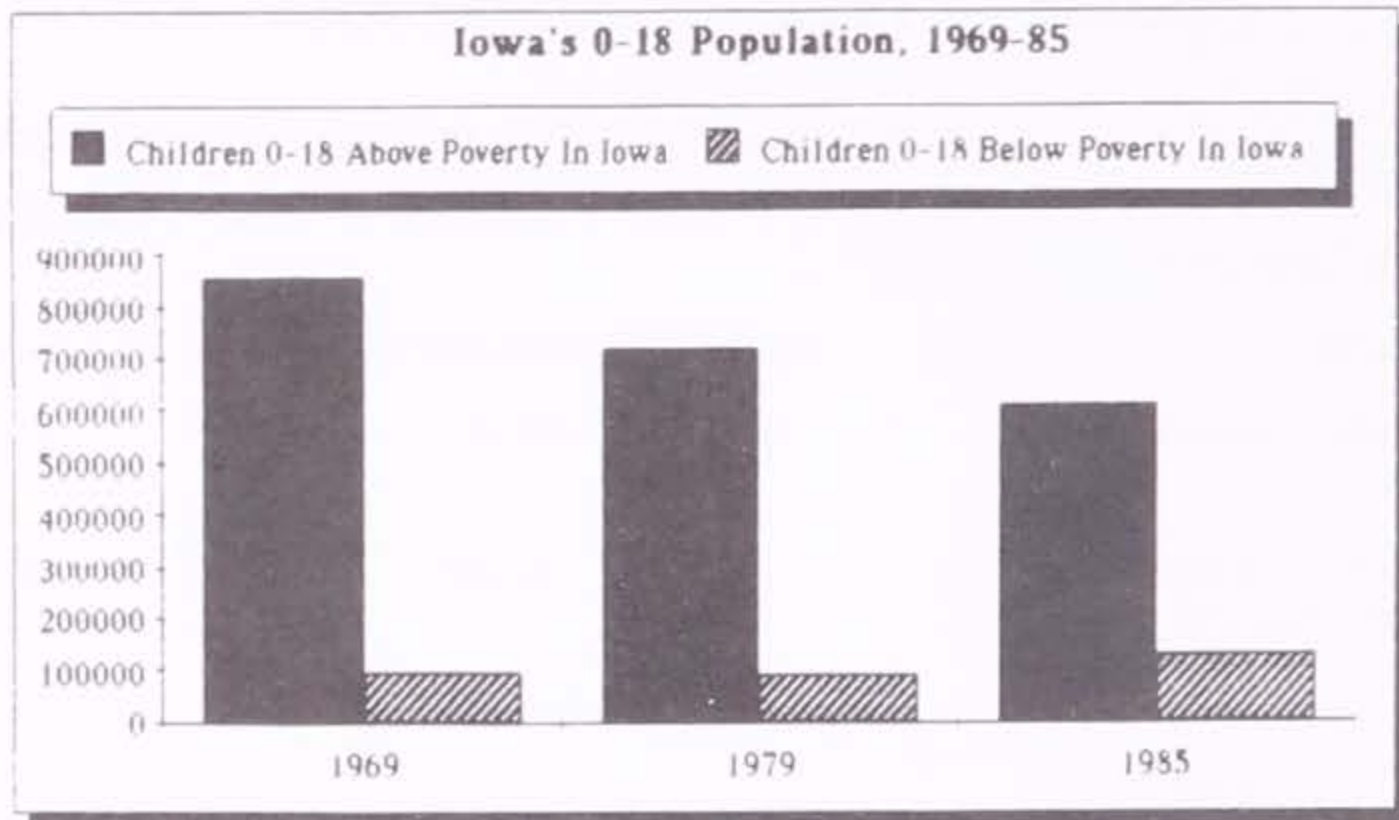
## Iowa Families, Children Under 18, and Poverty Status — 1969, 1979, and 1985

	Iowa Census Data Stats, Projection**			Percent Chnge
	1969	1979	1985	Btwn 69 - 85
<u>IOWA: ALL FAMILIES</u>				
All Individuals	2,825,368	2,913,808	2,884,000	2.08%
Families with Related Children Under 18	400,704	408,913	394,000	—1.67%
Families with Children Under 18, Female-Headed	30,364	46,976	55,000	81.14%
Children Under 18	959,143	815,837	743,000	—22.54%
<u>IOWA: BELOW POVERTY</u>				
All Iowans	318,605	285,989	409,000	28.37%
Families with Related Children Under 18	34,145	41,014	59,000	72.79%
Families with Children Under 18, Female-Headed	11,512	16,681	24,000	108.48%
Children Under 18	97,541	93,899	130,000	33.28%
<u>IOWA: PERCENTAGES BELOW POVERTY</u>				
All Iowans	11.3%	9.8%	14.2%	25.76%
Families with Related Children Under 18	8.5%	10.0%	15.0%	75.73%
Families with Children Under 18, Female-Headed	37.9%	35.5%	43.6%	15.10%
Children Under 18	10.2%	11.5%	17.5%	72.05%

Source: U.S. Census Data and Population Projections. \*\*Data provided for the 1985 projections is derived from using national data for trends in family and poverty characteristics and adjusting for Iowa's population change relative to that for the United States as a whole. Figures for Iowa total population and for population of persons aged under 18 from U.S. Census projections and "1986 Statistical Profile of Iowa" prepared by the Department of Economic Development. Poverty figures for the state of Iowa as a whole are taken from a report by the state Department of Education, based upon Department of Revenue tax statistics. Female heads of household figures for the state in 1985 are derived from Department of Revenue tax statistics on persons filing tax returns as heads-of-households contrasted with persons filing tax returns as heads-of-household in 1980.

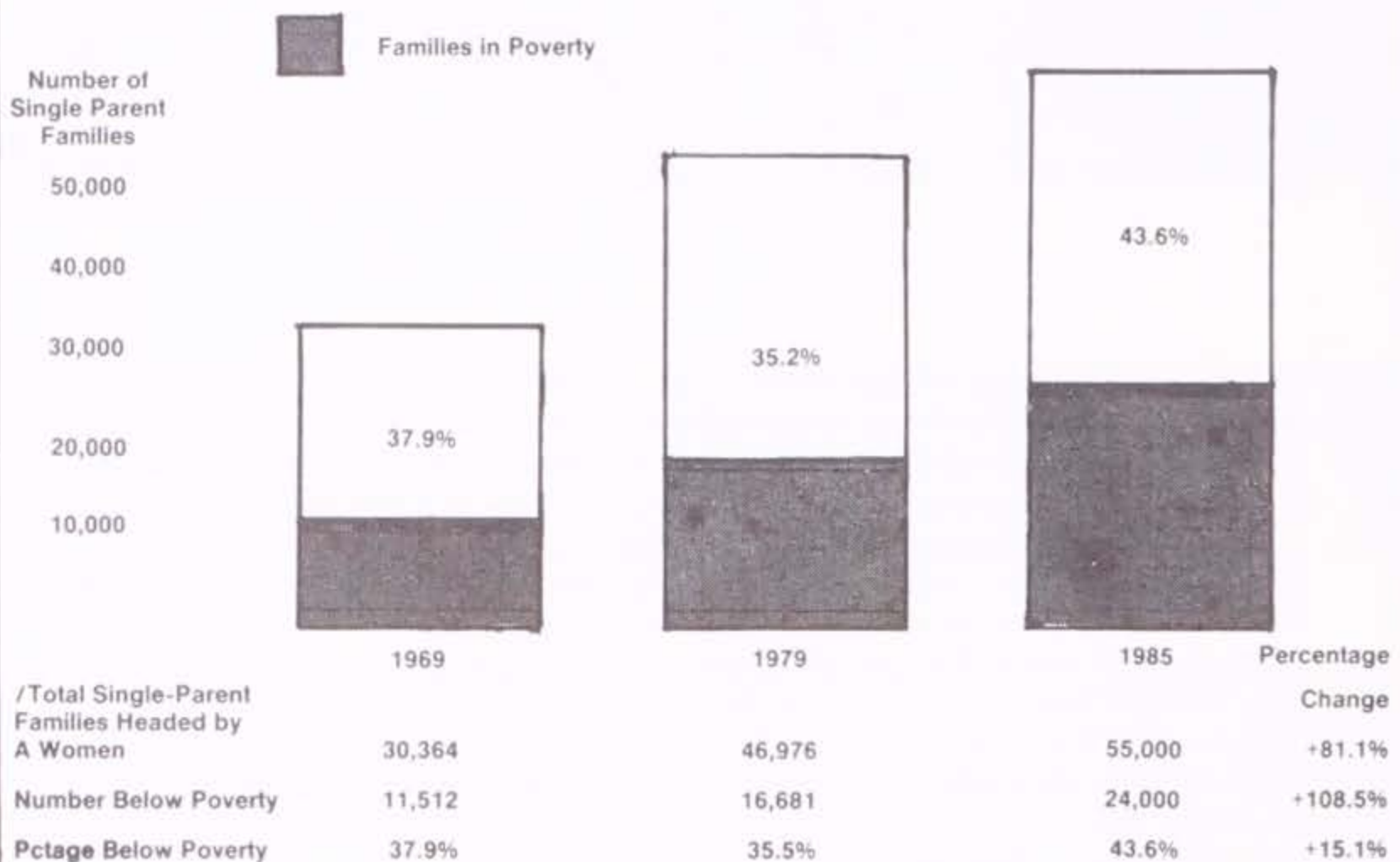


## Increase in Poverty Among Iowa's 0-18 Population 1969-85

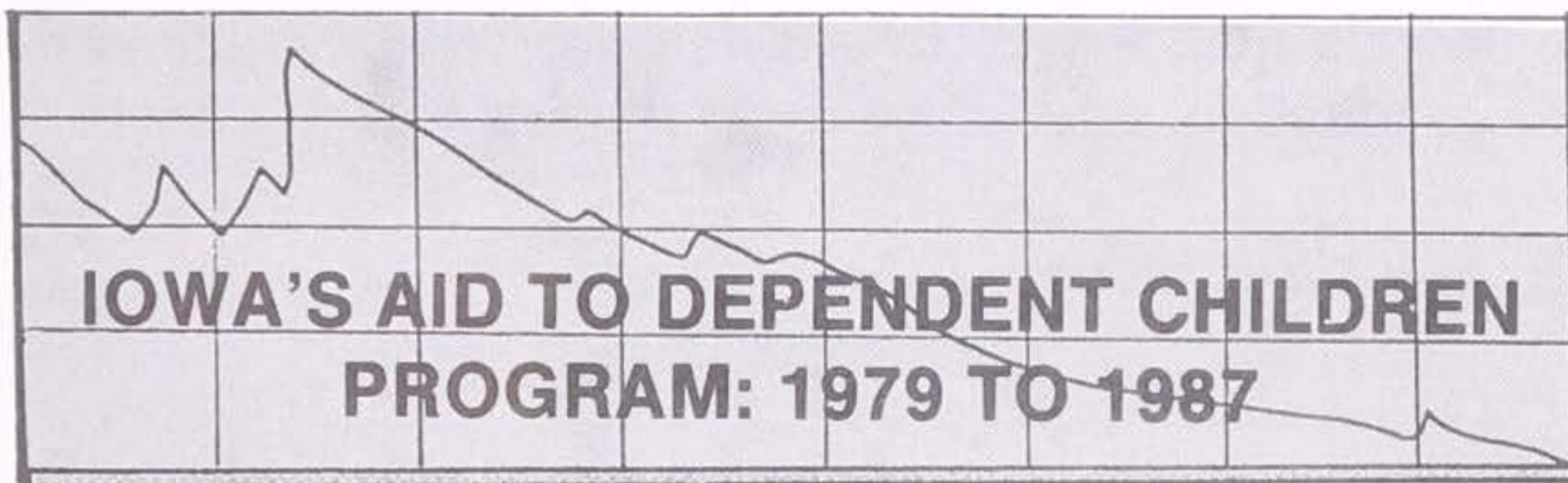


	1969	1979	1985	% Change
Children 0-18 Above Poverty In Iowa	861,602	721,938	613,000	-28.85%
Children 0-18 Below Poverty In Iowa	97,541	93,899	130,000	33.28%
Total Children In Iowa	959,143	815,837	743,000	-22.54%
<b>% Below Poverty</b>	<b>10.20%</b>	<b>11.50%</b>	<b>17.50%</b>	<b>72.05%</b>

## Increase in Single-Parent Families in Iowa Persistence of Poverty 1969-1985







Iowa's Aid to Dependent Children payment levels have not kept pace with inflation, and have fallen dramatically over the last decade. They now are only 44 percent of the federal poverty level. ADC benefits for most ADC families have been raised only twice in the last decade, and the state's overall spending on ADC has declined relative to other parts of the state budget. The purchasing power of an ADC grant is one-third less today than it was a decade ago, and 10 percent less than it was in 1983.

### Iowa State Expenditure Effort and Caseloads for ADC Program, FY 1979 Through 1987

	AVERAGE ADC CASELOAD FOR FY			STATE EXPENSES	
	TOTAL	REGULAR	ADC-U*	MILLIONS	%
FY 79 (July 78 +)	32,200	31,350	850	\$50.1	100.0%
FY 80	35,622	34,305	1,318	\$53.6	94.5%
FY 81	40,240	37,518	2,722	\$59.3	93.7%
FY 82	33,345	33,345	0	\$50.1	72.8%
FY 83	35,750	33,044	2,706	\$56.3	78.4%
FY 84	38,964	34,542	4,422	\$58.9	79.2%
FY 85	39,395	34,682	4,713	\$61.4	79.4%
FY 86	40,331	34,938	5,390	\$60.6	76.2%
FY 87	39,878	34,971	4,907	\$56.4	69.3%

NOTE: State expenditures adjusted for the consumer price index is derived by dividing state expenditures for the year by the change in the CPI for that year, then normalizing with FY 79 equalling 100%. The state match rate changes in relation to Iowa's economic status; and total (state plus federal) expenditures have increased at a higher rate than state expenditures alone, although still well below the CPI. \*ADC-U is unemployed parent ADC program.

	FY 1983	FY 1987	Change 83-7
ADC Expenditures as Percent of Total State Budget	2.95%	2.56%	-13.20%
ADC Expenditures as Percent of State Aid to K-12 Schools	8.91%	7.40%	-16.98%
ADC Expenditure as Percent of Road Use Fund Expenditures	14.22%	11.05%	-22.28%

SOURCES: Department of Human Services and Legislative Fiscal Bureau.

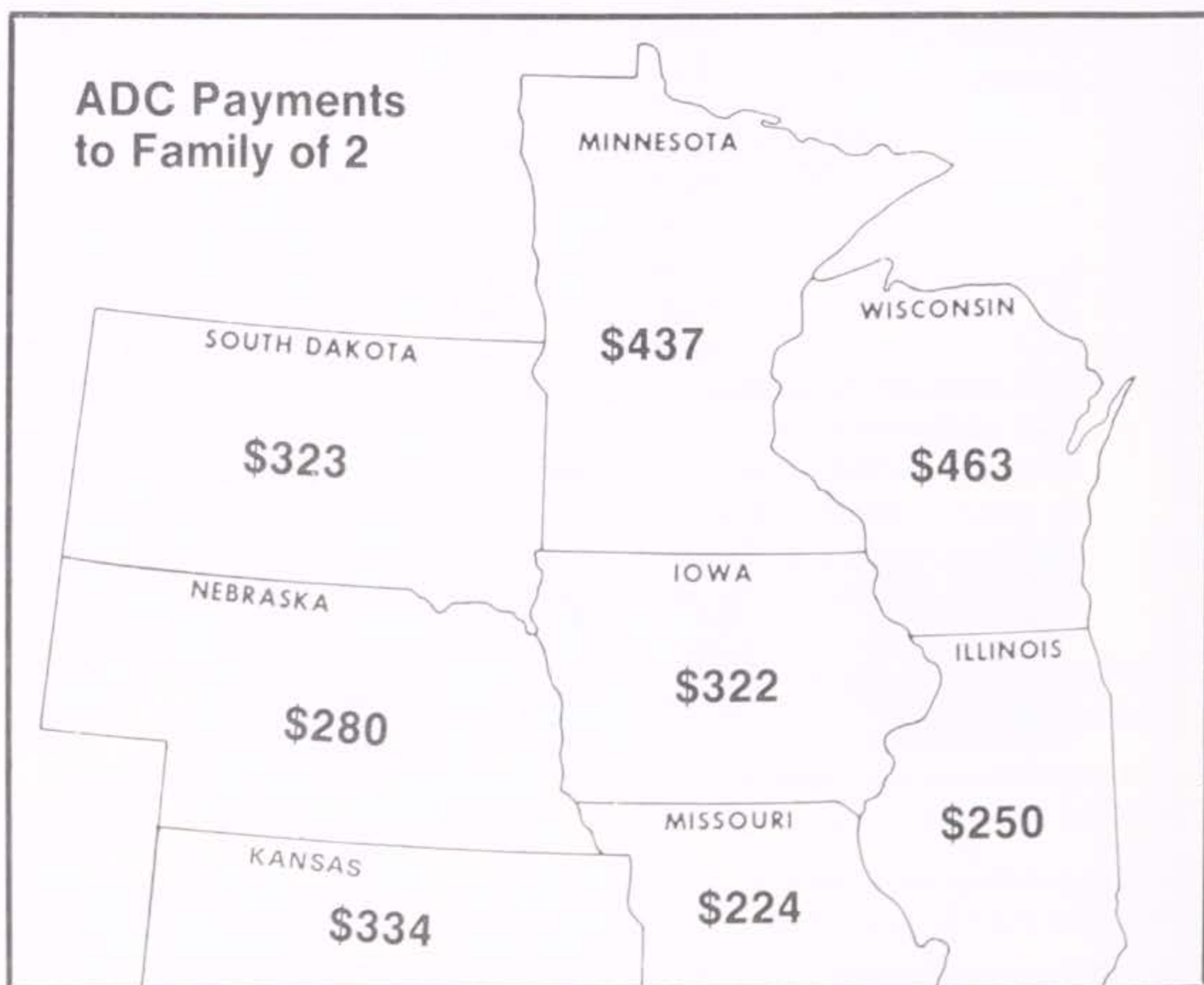


## Iowa's ADC Payment Levels Over Time, Adjusted for Inflation, and as a Percentage of Poverty Level

	ADC Grant Family Size			ADC Grant	
	Two	Three	Four	Adj. for Inflation	as % of Poverty
FY 79 (July 78 +)	\$275	\$340	\$395	100.0%	64.0%
FY 80	\$292	\$360	\$419	93.5%	59.8%
FY 81	\$292	\$360	\$419	83.9%	54.1%
FY 82	\$292	\$360	\$419	77.2%	51.0%
FY 83	\$292	\$360	\$419	74.0%	49.4%
FY 84	\$305	\$360	\$419	72.2%	47.4%
FY 85	\$305	\$360	\$419	69.5%	45.8%
FY 86	\$322	\$381	\$443	71.4%	48.3%
FY 87	\$322	\$381	\$443	69.8%	47.5%
FY 88 (July 87 +)	\$322	\$381	\$443	66.7%	44.0%

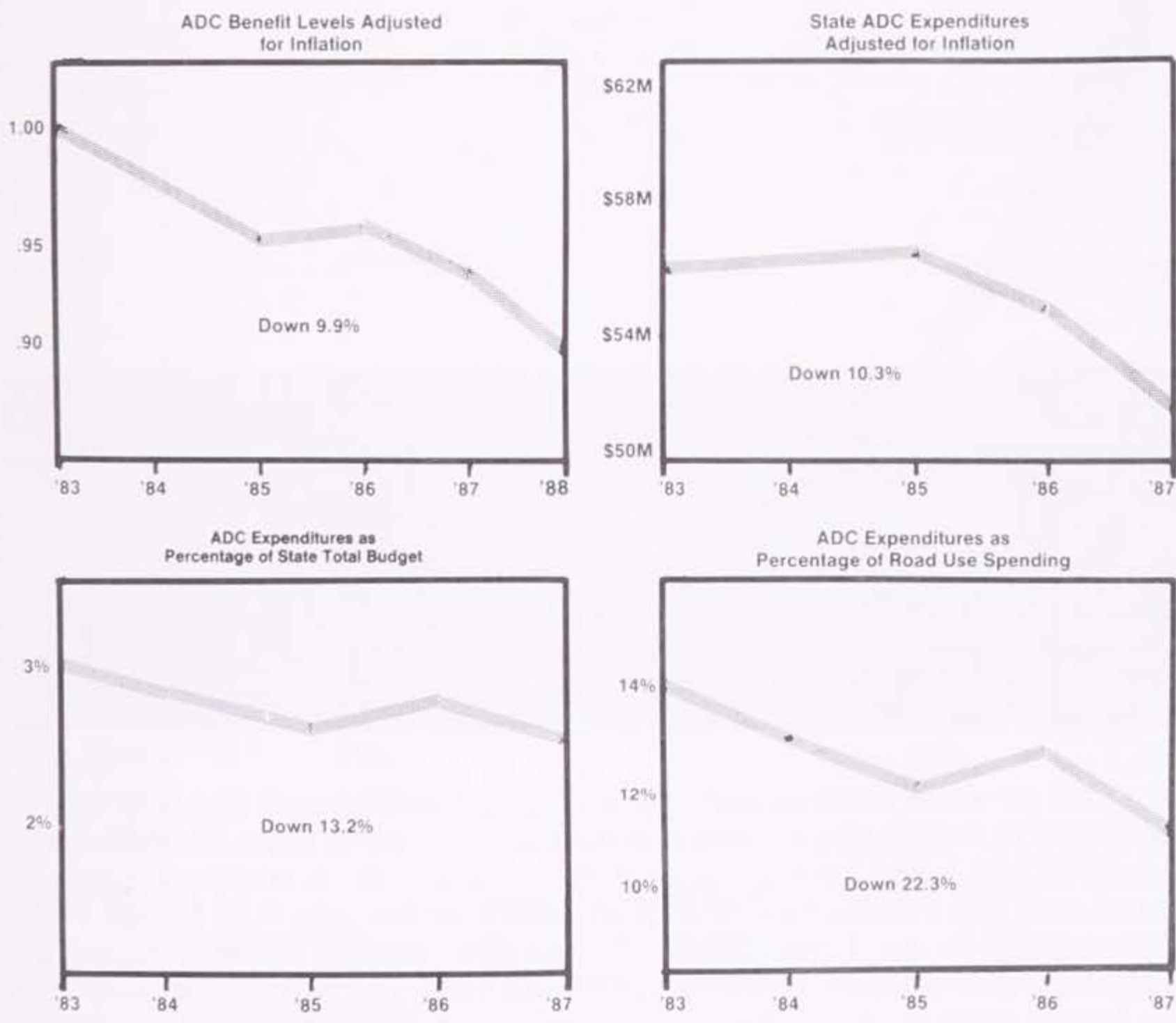
Note: The Consumer Price Index is used as the measurement for inflation, with FY 1979 set as a base year equal to 100%. The percentage is derived by adding the payments for 2-, 3-, and 4-person families and dividing by the change in the CPI, then normalizing for FY 79 as the base year. The percentage of poverty figure is derived by dividing the payment level for a family of four by that year's poverty level for a family of four.

SOURCE: Department of Human Services and Legislative Fiscal Bureau.



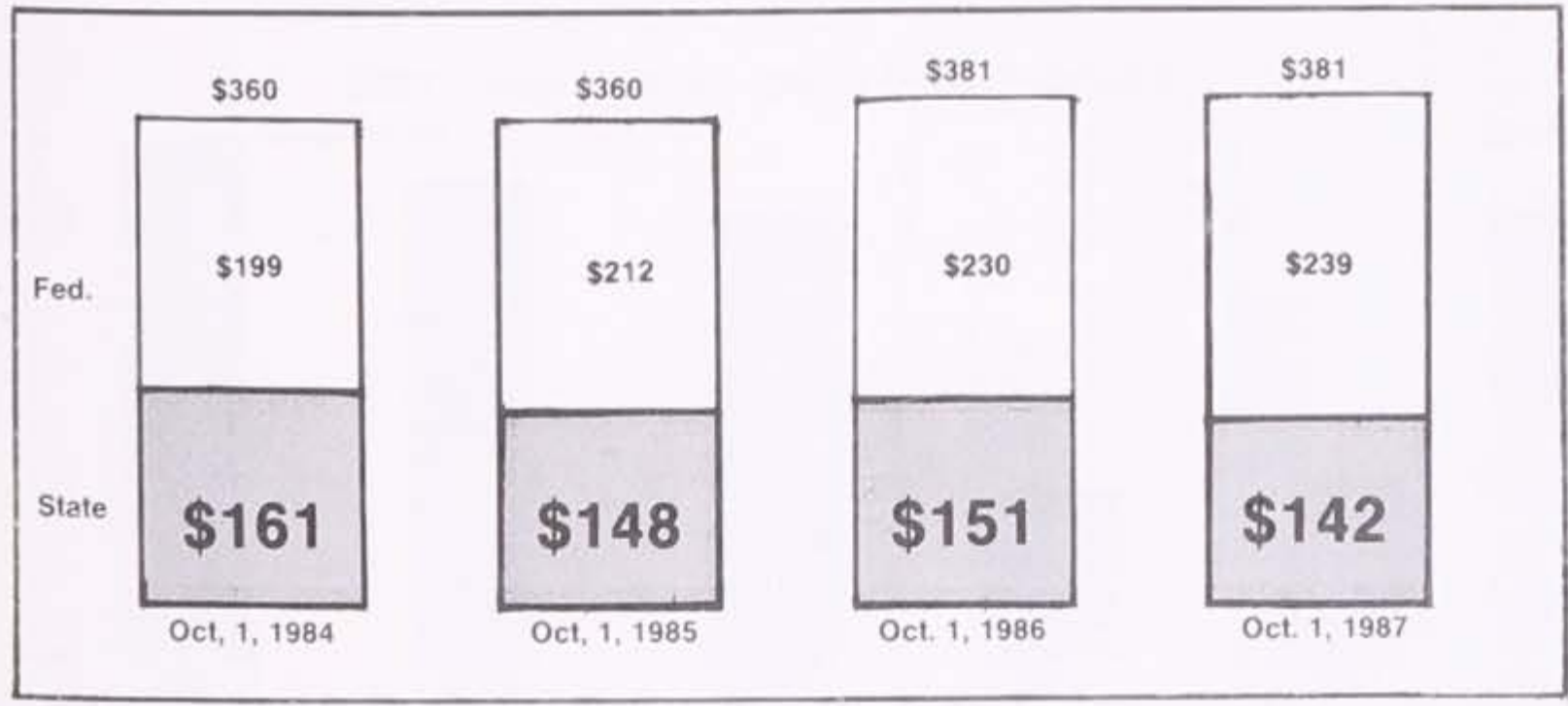


## ADC Benefit and Expenditure Levels — FY 1983 to FY 1987, Adjusted by the CPI and Contrasted with Other State Expenditures

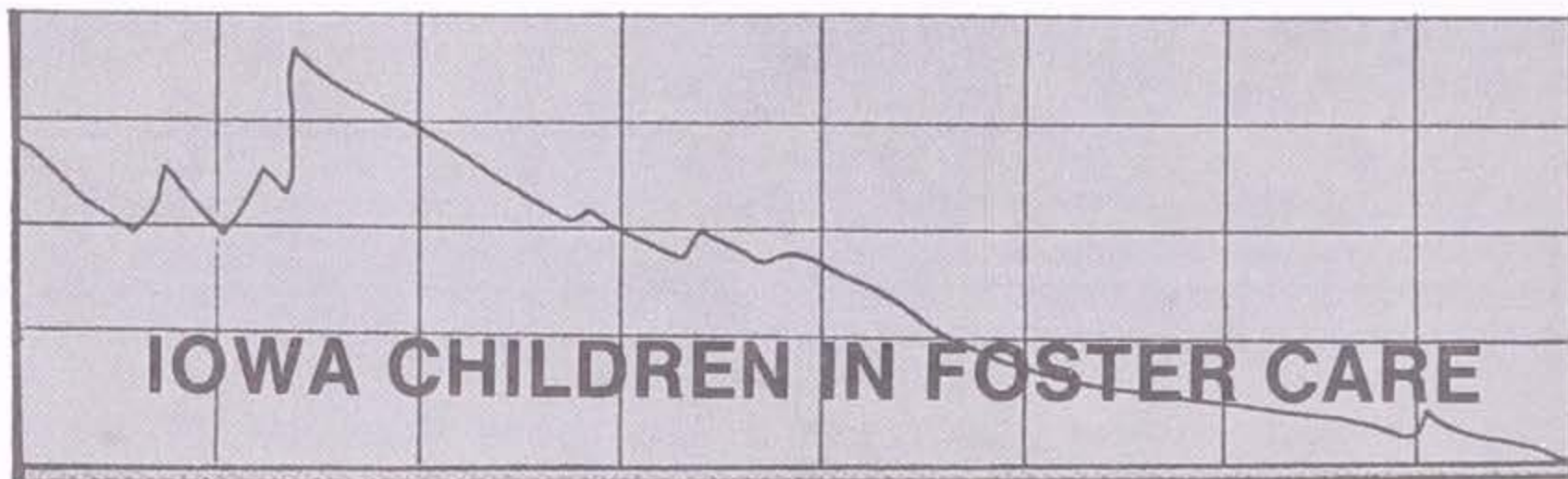


SOURCE: Department of Human Services and Legislative Fiscal Bureau.

## Federal and State Shares of Iowa Monthly ADC Grant for Family of 3, 1984-1987





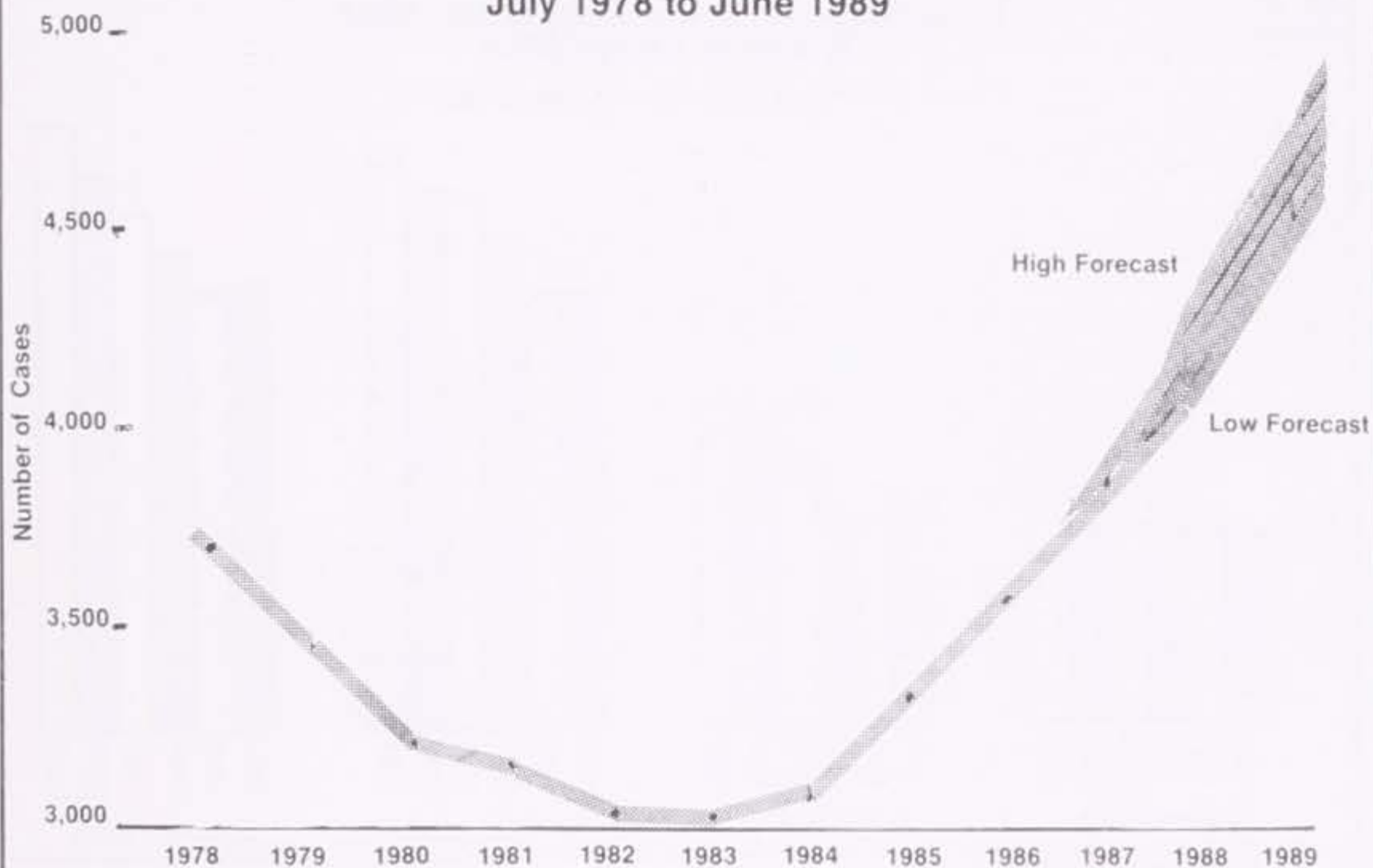


The number of founded cases of child abuse and the number of children in foster placement are both on the rise in Iowa. Particularly pronounced is the rise in the number of children in residential treatment and the number of young children under age 6 in foster care. According to an Iowa State University study, these trends are expected to continue. Between 1982 and 1987, the number of children in foster care has increased by nearly 40 percent. The number of children in residential placement (group home or shelter care) increased by 57 percent and the number of children under age 6 in foster care increased by 74 percent.





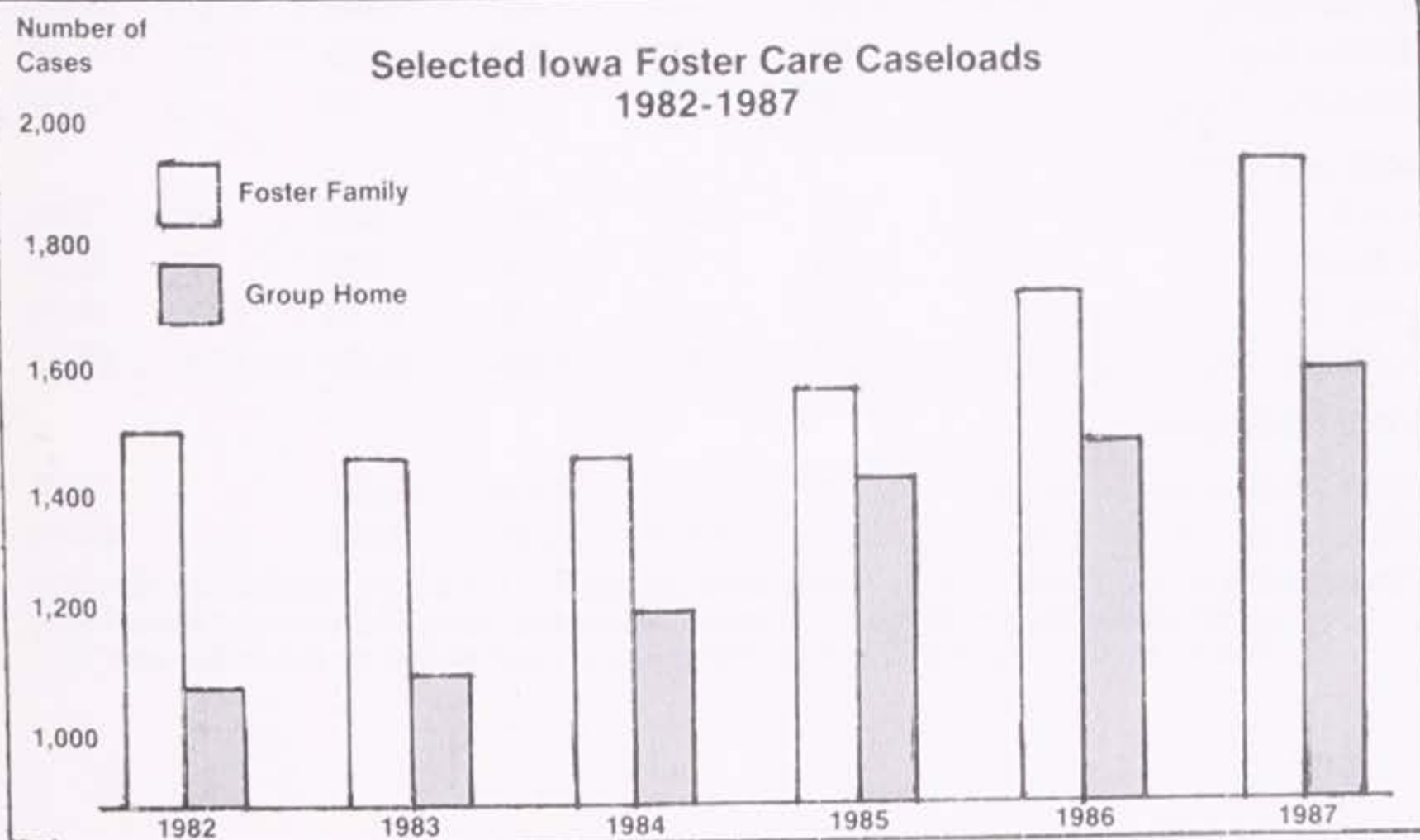
Iowa Foster Care Caseload — Actual and Forecast  
July 1978 to June 1989



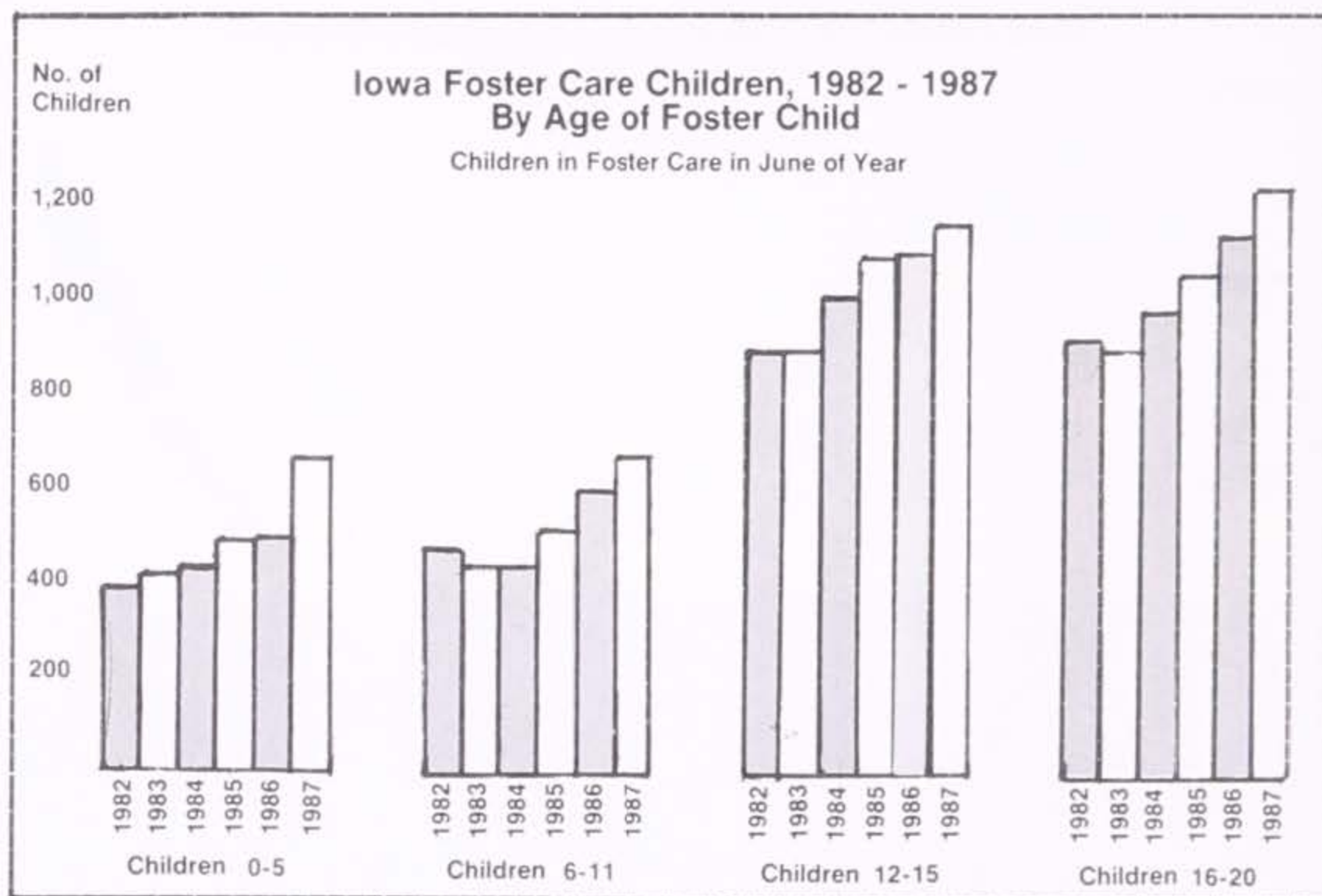
July 1978	3,710	June 1983	3,013
June 1979	3,464	June 1984	3,068
June 1980	3,207	June 1985	3,331
June 1981	3,163	June 1986	3,579
June 1982	3,020	June 1987	3,856

FORECASTS	Low	Median	High
June 1988	4,094	4,222	4,351
June 1989	4,538	4,683	4,828

Source: Iowa State University







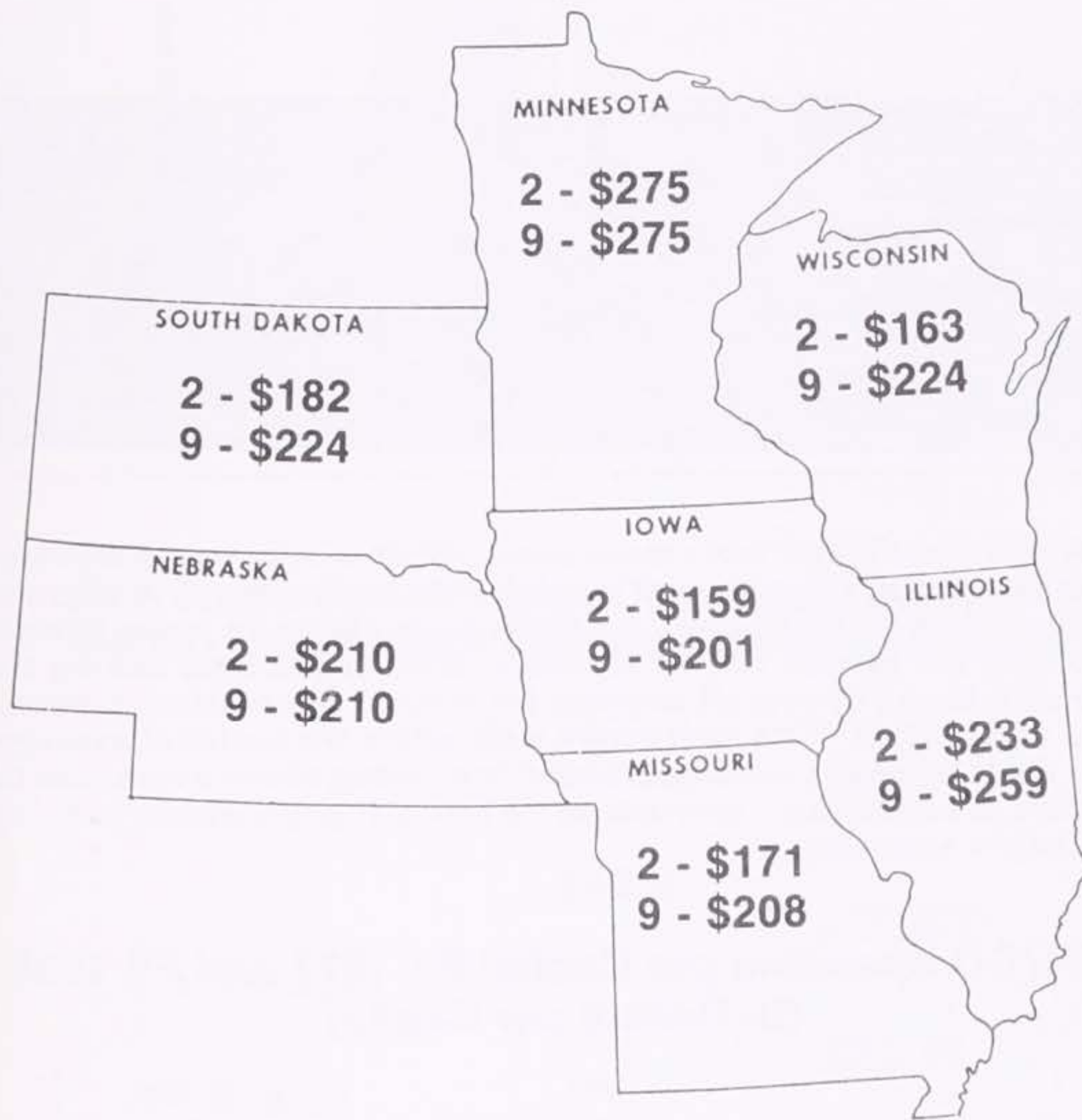
## Foster Care and Child Abuse Cases 1982 through 1987

	June '82	June '83	June '84	June '85	June '86	June '87	Percent Change '82-'87
Foster Care Cases	2,710	2,692	2,903	3,245	3,427	3,784	39.6%
—By Type of Foster Care							
Foster Family	1,497	1,440	1,440	1,569	1,703	1,914	27.9%
Foster Group	1,065	1,096	1,293	1,401	1,460	1,559	46.4%
Shelter Care	100	107	140	242	235	272	172.0%
Independ. Living	48	49	30	33	29	39	(18.8%)
—By age of foster child							
—0-5	395	419	430	521	555	687	73.9%
—6-11	475	452	452	533	602	677	42.5%
—12-15	912	914	1,024	1,102	1,119	1,173	28.6%
—16-20	928	907	997	1,089	1,151	1,247	34.4%
Child Abuse Cases							
Reported, Year-end	22,289	22,706	24,312	25,238	25,997		16.6%
Founded, Year-End	4,557	4,510	6,226	6,361	6,545		43.6%

Source: Legislative Fiscal Bureau. Foster care caseload is the actual number of children in foster care at the end of the fiscal year (June of that year). Child abuse cases are the total number of reported and founded cases of child abuse for the entire year.

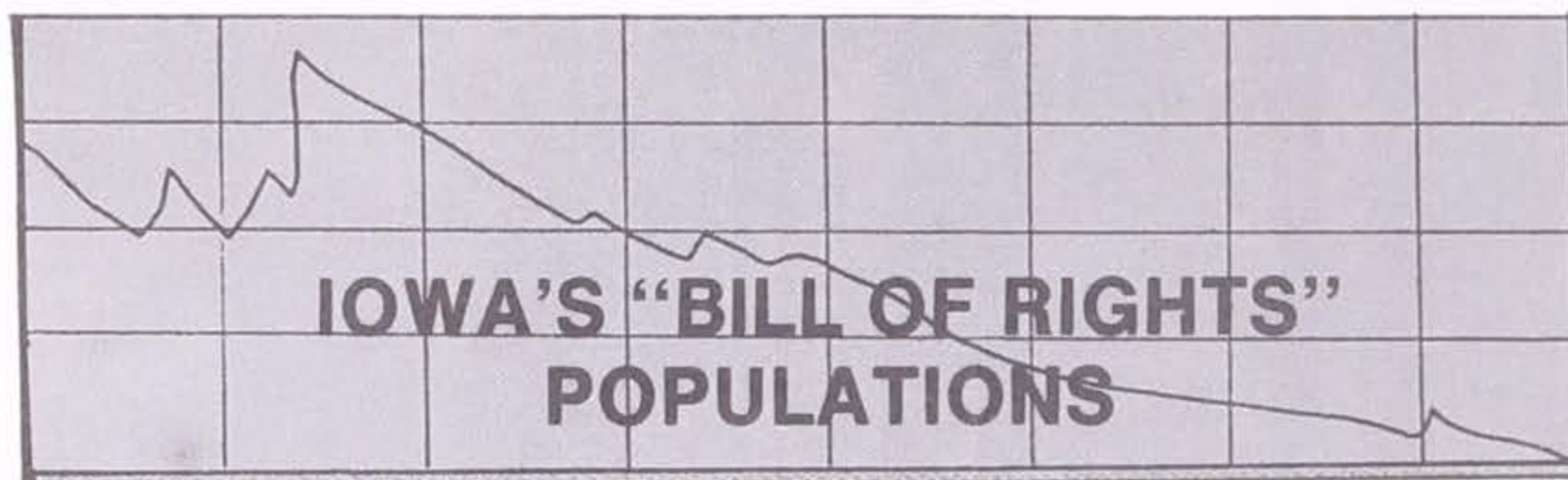


## Monthly Payments to Foster Parents For Children, Ages 2 and 9



Source: American Public Welfare Association as printed in the *Des Moines Register*.





While other states have made commitments to improve services for the mentally retarded and mentally ill, Iowa has yet to begin to implement its "bill of rights" for these populations. In terms of state financing for mental health services, Iowa ranks 50th among the states. In terms of overall support for mental retardation/development disabilities, Iowa now ranks well below the national average. Over the last decade, Iowa has moved from being above average in its support of community services to its MR/DD populations to being well below average.

### MR/DD Spending per Capita: FY 1977 and FY 1986 (In Dollars per Capita)

	1977			1986		
	Total	Small Comm/ty	Insti- tutional	Total	Small Comm/ty	Insti- tutional
Iowa	\$16.03	\$ 7.40	\$ 8.63	\$30.53	\$13.95	\$16.58
Illinois	\$15.91	\$ 3.78	\$12.13	\$32.29	\$16.20	\$16.09
Kansas	\$20.46	\$ 9.29	\$11.17	\$32.89	\$11.54	\$21.35
Minnesota	\$23.13	\$10.14	\$12.99	\$65.43	\$42.27	\$23.17
Missouri	\$ 9.93	\$ 3.45	\$ 6.48	\$25.43	\$12.29	\$13.14
Nebraska	\$17.69	\$ 9.84	\$ 7.85	\$35.93	\$24.53	\$11.40
South Dakota	\$14.55	\$ 2.28	\$12.26	\$37.28	\$16.01	\$21.28
Wisconsin	\$23.88	\$12.09	\$11.78	\$39.80	\$21.76	\$18.03
Neighboring State Avg.	\$17.94	\$ 7.27	\$10.67	\$38.44	\$20.66	\$17.78
U.S. Average	\$15.33	\$ 4.18	\$11.15	\$38.04	\$18.55	\$19.39

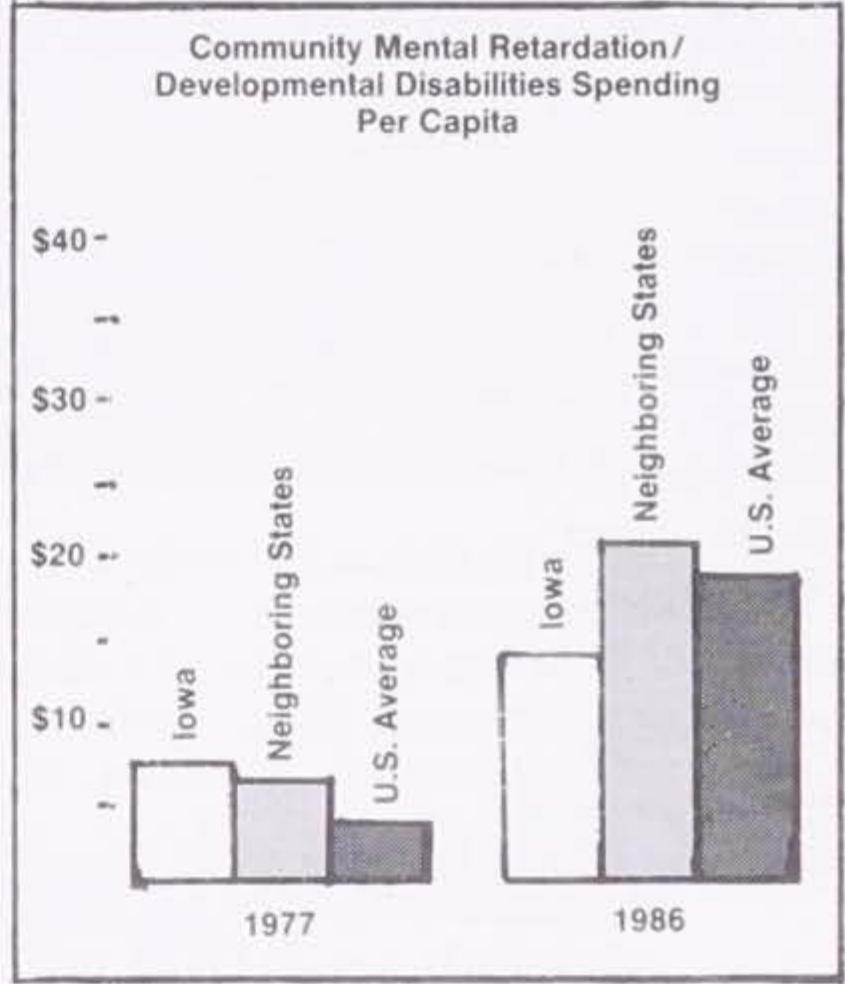
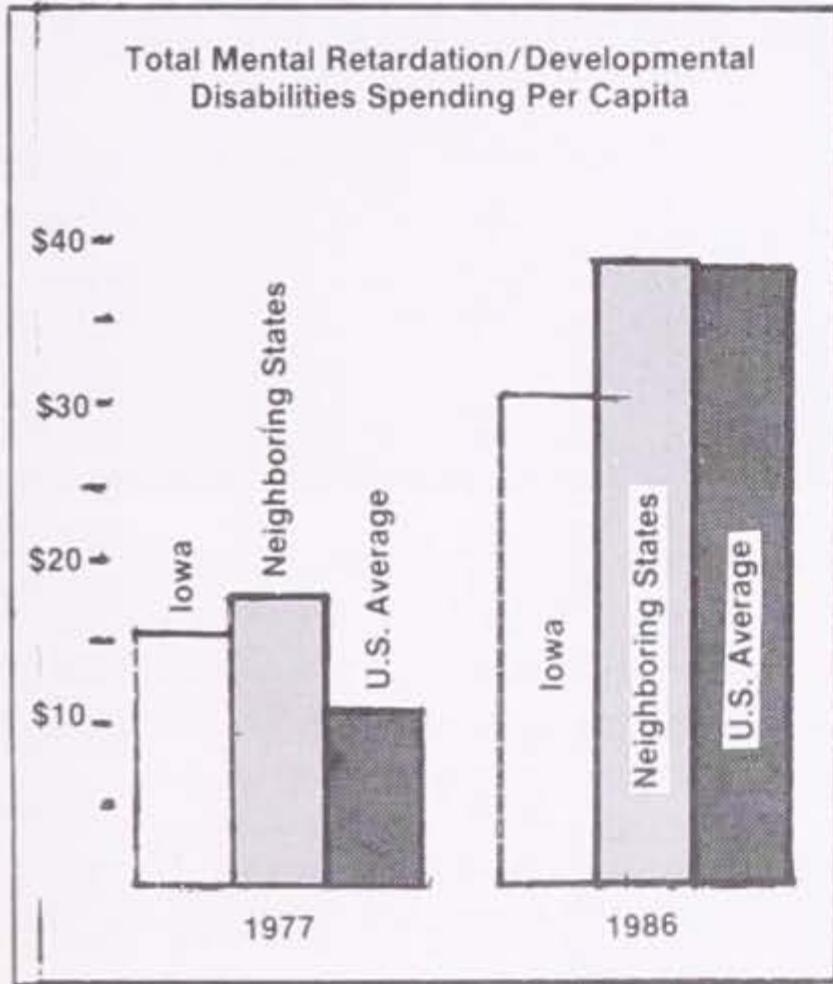
Source: Braddock, David, Richard Hemp, and Glenn Fujiura. "Public Expenditures for Mental Retardation and Developmental Disabilities in the United States," 2nd Edition: FY 1977-86.



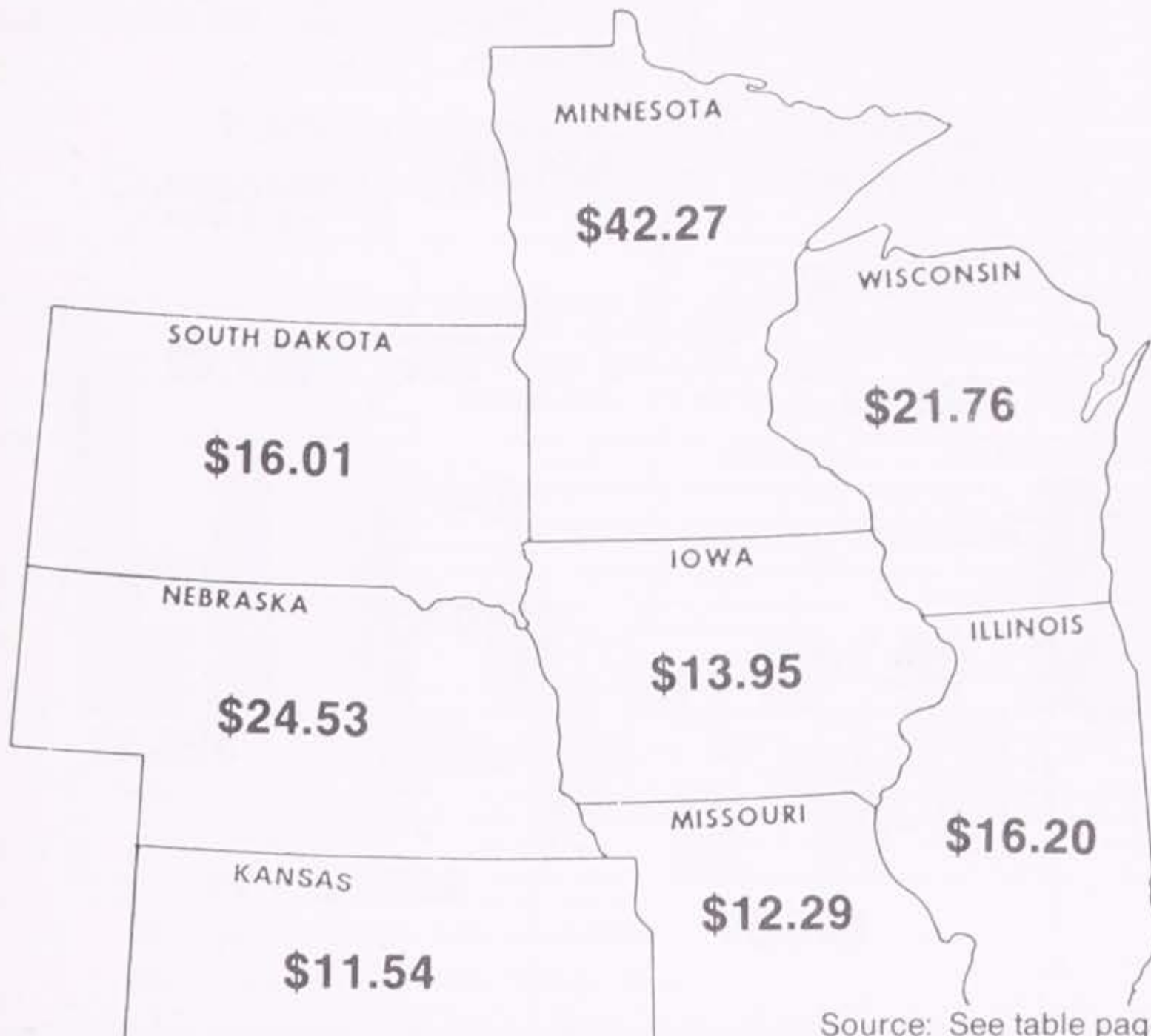
**MR/DD SPENDING**

**PER CAPITA**

**COMMUNITY SERVICE - PER CAPITA**



**Per Capita Spending on Community Services  
Mental Retardation/Developmentally Disabled**



Source: See table page 14



## State Mental Health Agency Per Capita Mental Health Expenditures, FY 1981 and FY 1985

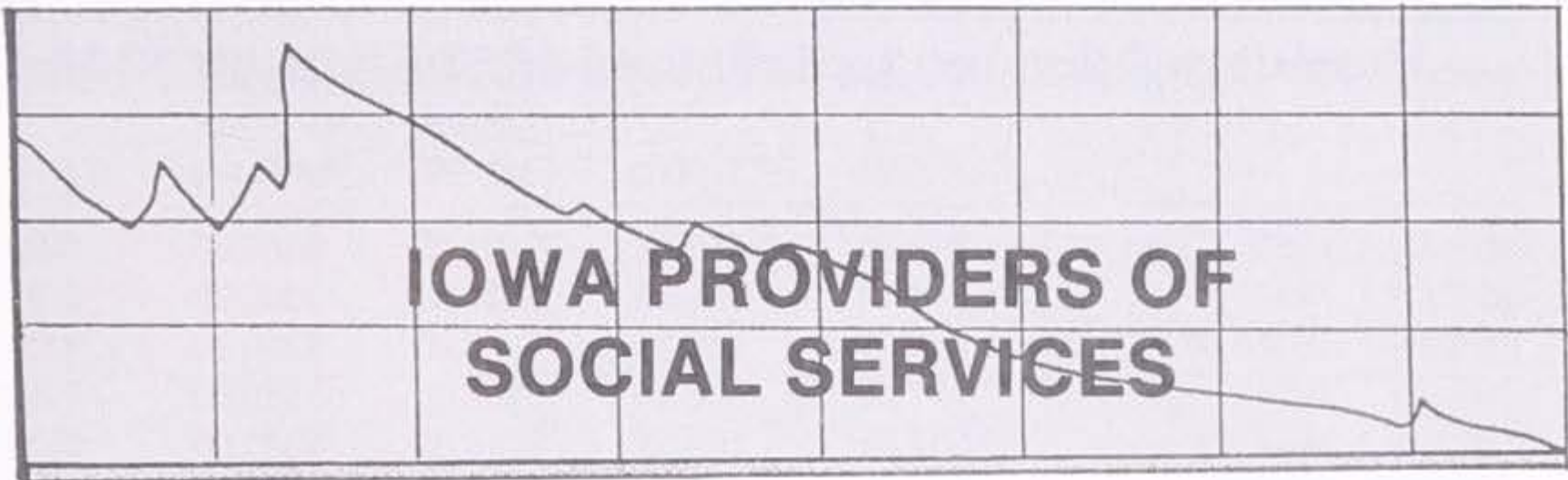
State	FY 1981	FY 1985
Iowa	\$ 7.89	\$10.51
Illinois	\$17.83	\$23.73
Kansas	\$17.47	\$26.85
Minnesota	\$16.91	\$31.98
Missouri	\$23.57	\$27.72
Nebraska	\$16.48	\$21.29
South Dakota	\$17.06	\$21.73
Wisconsin	\$22.44	\$27.82
Neighbor State Avg.	\$18.82	\$25.87
U.S. Average	\$26.87	\$34.62
Iowa State Rank	50th	50th

Source: National Association of State Mental Health Program Directors. "Funding Sources and Expenditures of State Mental Health Agencies: Revenue/Expenditure Study Results Fiscal Year 1985," July 1987.

### State Health Agency Per Capita Mental Health Expenditure 1985



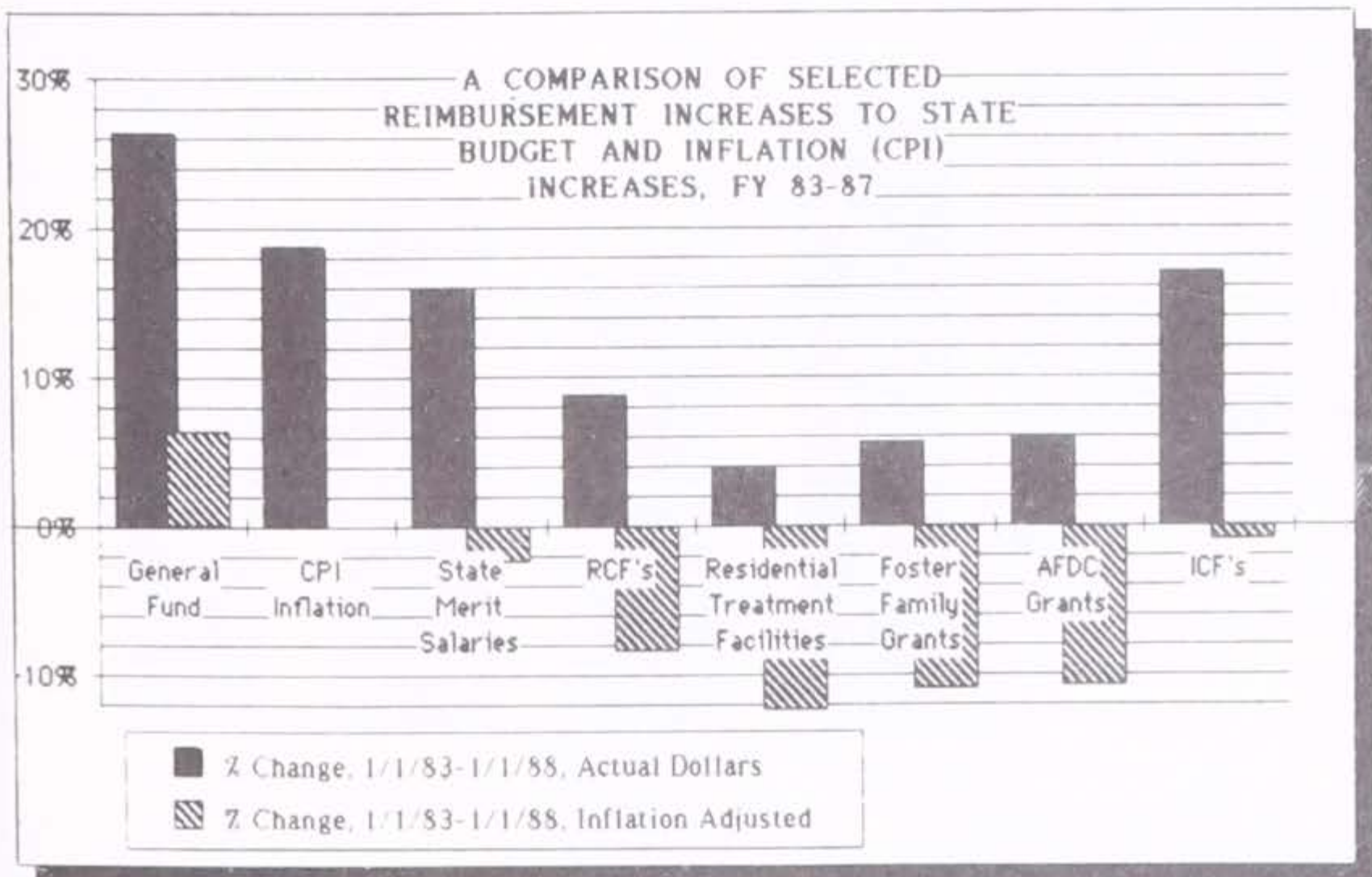




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### Reimbursements, ADC Spending Compared to State Budget Growth 1983-87





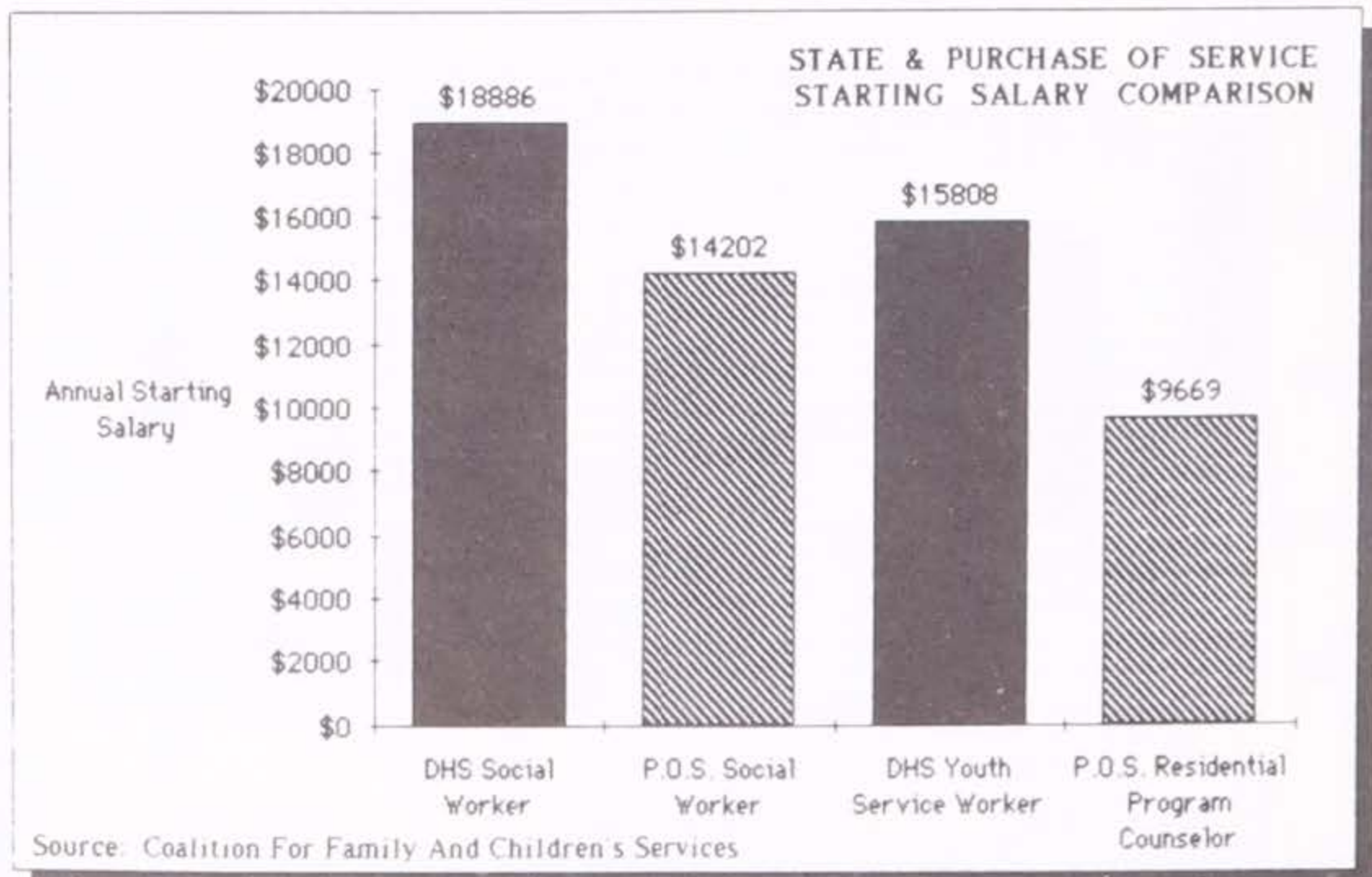
## Reimbursement Rates for Selected Purchase of Service Providers Adjusted for Inflation: 1983 Through 1988

	RCF Rate	RTF Rate	Foster Fam. RT.	ADC Fam. of Three	ICF Rate
January 1, 1983	\$15.90	\$16.95	\$231.00	\$360.00	\$28.10
January 1, 1984	\$16.14	\$65.50	\$237.00	\$360.00	\$28.10
January 1, 1985	\$17.11	\$66.15	\$249.00	\$360.00	\$40.35
January 1, 1986	\$17.28	\$63.91	\$242.00	\$360.00	\$30.64
January 1, 1987	\$17.28	\$64.36	\$244.00	\$381.00	\$31.65
January 1, 1988	\$17.28	\$64.36	\$244.00	\$381.00	\$32.87
% Increase 83-88, (compared with CPI growth of 18.7%)	8.7%	3.9%	5.6%	5.8%	17.0%
Jan. 1988 rate as % of 1983 rate, adjusted for CPI	91.53%	87.50%	88.96%	89.13%	98.52%

Notes: The residential care facility rate is the maximum per diem allowed for facilities providing cost reports. The residential treatment facility (which includes foster group home) rate is the maximum per diem allowed. The foster family rate is the monthly payment rate for a child aged twelve through fifteen. The ADC payment rate is for a family of three with no other income. The intermediate care family rate is the maximum per diem currently allowed, but may be further increased on January 1, 1988. The CPI adjustment represents the CPI average for the fiscal year. The FY 1987 and FY 1988 CPI figures are estimates from Data Resources, Inc.

Source: Department of Human Services and Legislative Fiscal Bureau

## Average Starting Salaries for Comparable Positions, State of Iowa and Purchase of Service Providers





## Salary Comparisons: Iowa Department of Human Services And Purchase of Service Residential Treatment Workers

	STATE	POS	POS	STATE	POS
	Starting Salary State RTW	Starting POS Salary RTW (1)	Starting POS Salary RTW (2)	Starting Salary State SWII	Starting POS Salary SWII (3)
January 1, 1983 FY 83	\$11,315	\$8,900	\$9,256	\$15,995	\$12,700
January 1, 1984	\$11,315	\$9,000	\$9,256	\$15,995	\$12,800
January 1, 1985	\$11,773	\$9,200	\$9,256	\$16,640	\$13,000
January 1, 1986	\$14,893	\$9,200	\$9,713	\$18,470	\$13,000
January 1, 1987	\$15,496	\$9,300	\$9,713	\$18,512	\$13,200
January 1, 1988 FY 88	\$15,808	???	???	\$18,886	???
January 1, 1989	\$16,440	???	???	\$19,641	???
% Change relative to CPI from 1983 to 1987	20.74%	-7.88%	-7.49%	2.03%	-8.37%
\$ Difference in POS salary and state salary, Jan. '87	————	(\$6,196)	(\$5,783)	————	(\$5,312)

- (1) This column represents actual starting salary for a residential treatment worker for a major purchase-of-service agency providing institutional care for children in Iowa.
- (2) This column represents actual starting salary for a youth counselor with a BA degree (a state youth services worker is not required to have a BA) for a purchase-of-service psychiatric treatment program for children in Iowa.
- (3) This column represents actual starting salary for a social worker II (BA plus one year of experience) for the agency cited in case 1.

Note: Both residential treatment workers (RTWs) and social worker IIs (SWIIs) received comparable worth adjustments in 1986. State employees with no comparable worth adjustments received somewhat smaller pay increases through the period cited, but their increases were still well above those for the service providers cited here.





Iowa provides very little in the form of child care subsidies, much less than its surrounding states. Iowa spends only 55 cents per capita on child care subsidies, compared with an average of \$2.42 per capita by neighboring states.

### Subsidized Day Care Expenditures and Clients Served, Iowa and Neighboring States

	FY 1986 Government Expenditure	Per Capita Government Expenditure	Number of Children Served	Children Served Per Capita (*1000)	State Population in 1980 Census
Iowa	\$1,608,712	\$ .55	1,250	.43	2,913,806
Wisconsin	\$11,200,000	\$2.38	11,300	2.40	4,750,767
Minnesota	\$14,392,000	\$3.53	15,000	3.68	4,075,970
Missouri	\$10,175,136	\$2.07	6,775	1.38	4,916,686
Nebraska	\$3,988,217	\$2.54	11,329	7.22	1,569,825
Kansas	\$3,787,760	\$1.60	2,882	1.22	2,363,679
South Dakota	\$479,378	\$ .69	1,681	2.43	690,768
Illinois	\$46,866,200	\$4.10	20,293	1.78	11,426,518

Note: "FY 1986 Government Expenditure" is the total amount spent on subsidized day care services through federal, state and county social service block grant funds and through any additional state government programs. This does not include any state expenditures for protective day care services or emergency day care services. Data for all states except Iowa was obtained by direct contact with state agencies in those states and is for FY 1986. Iowa figures are for FY 1987 and are as follows:

Social Service Block Grant	Federal	\$566,676
	state	523,269
	County	179,099
Lottery	State	163,000
IETP	Federal	100,618
	State	75,000
TOTAL		\$1,608,712

Source: Iowa Department of Human Services; Senate Democratic Caucus, Steve Conway.



## Iowa Child Care Support Through Tax Credits, Care Subsidies and Total Effort by Income Class

Adjusted Gross Income Level	A Number of Families	B Child Care Tax Credit	C Child Care Subsidies	D Total Child Care Aid	E Child Aid Per Family
Unver \$10,000	180,000	\$411,965	\$1,286,970	\$1,698,935	\$ 9.44
\$10,000 to \$20,000	163,014	\$2,076,016	\$321,742	\$2,397,758	\$14.71
\$20,000 to \$30,000	159,602	\$2,682,071	\$0	\$2,682,071	\$16.80
\$30,000 to \$40,000	113,420	\$2,389,591	\$0	\$2,389,591	\$21.07
Over \$40,000	107,072	\$2,108,936	\$0	\$2,108,936	\$19.70
<b>TOTAL</b>	<b>723,108</b>	<b>\$9,668,579</b>	<b>\$1,608,712</b>	<b>\$11,277,291</b>	<b>\$15.60</b>

Column A — Number of families represents number of income taxfilers in 1984, with single taxfilers eliminated. The under \$10,000 figure is increased by 33,000 to reflect additional families in Iowa who were not required to file tax returns because their income was too low.

Column B — Child care tax credit is the amount of child care tax credit received by all families in that income group, according to the 45% of federal income tax credit. Figures are for the 1984 tax year.

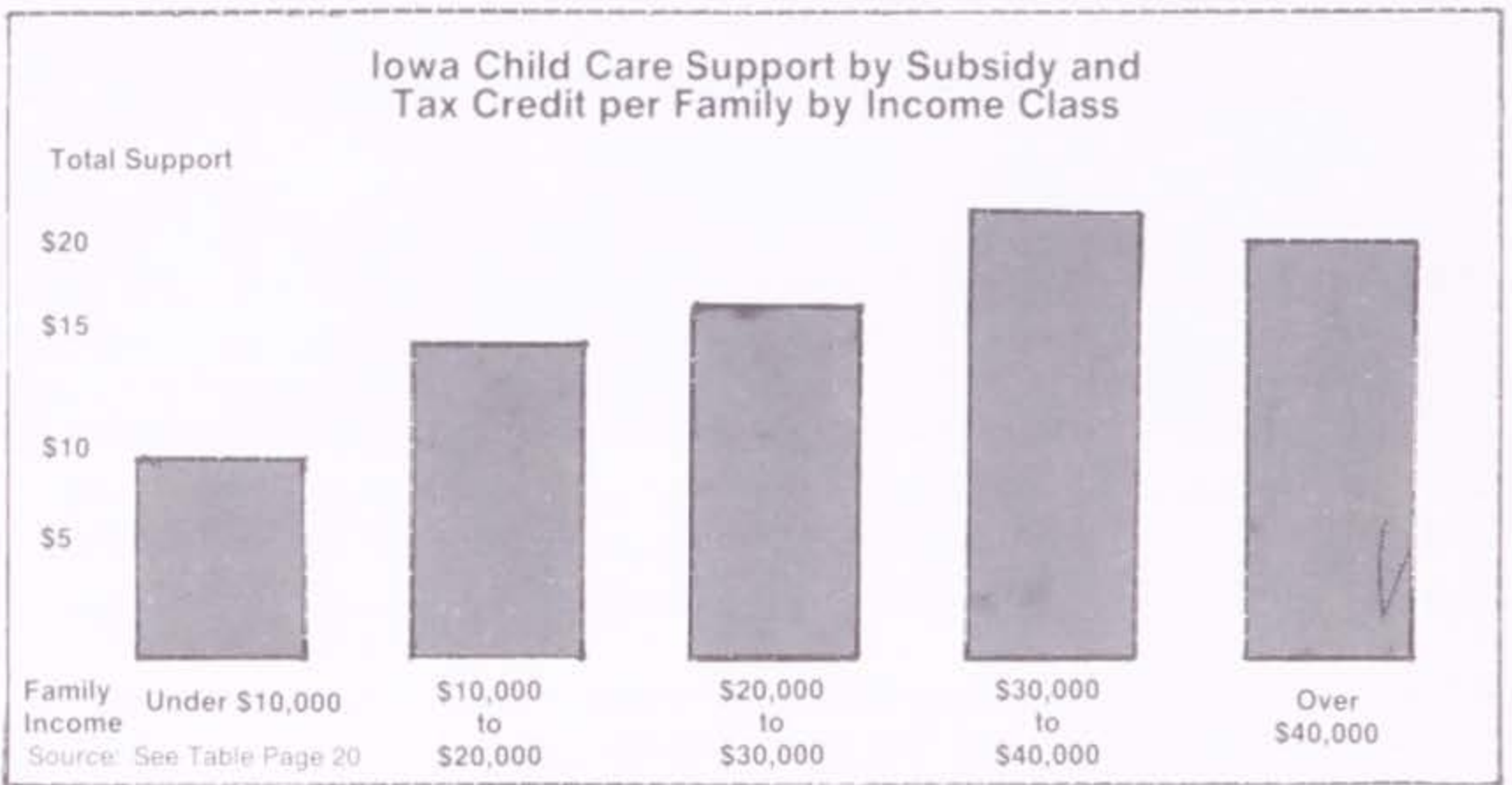
Column C — Child subsidy received is the amount of child care subsidies provided by state, county, and federal government programs. It is estimated that eighty percent of such credits went to families with income below \$10,000, and twenty percent went to families with incomes above \$10,000.

Column D — Total child care aid received adds columns B and C.

Column E — Child care assistance per family divides the total amount of child care value received (column D) by the number of families at that income level (column A).

Source: Iowa Department of Revenue and Department of Human Services



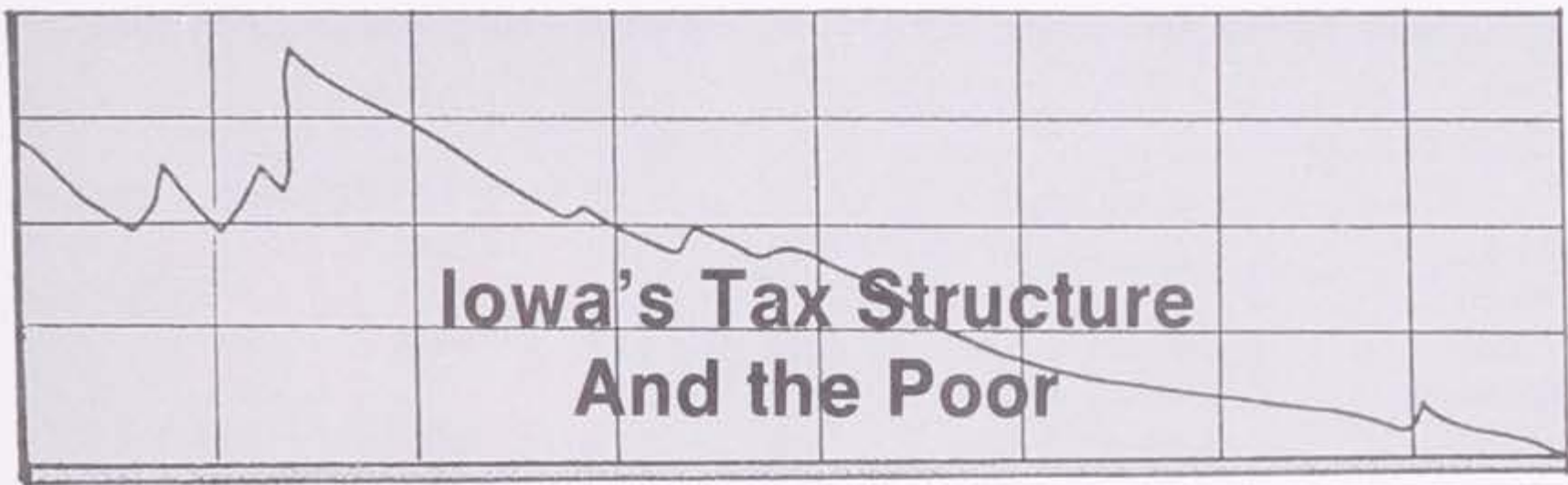


### Per Capita Contributions to Subsidized Child Care



Source: Iowa Department of Human Services and Senate Democratic Caucus, Steve Conway. Actual dollar expenditures are obtained by dividing total state, federal, and local government spending on subsidized child care services by total state population.



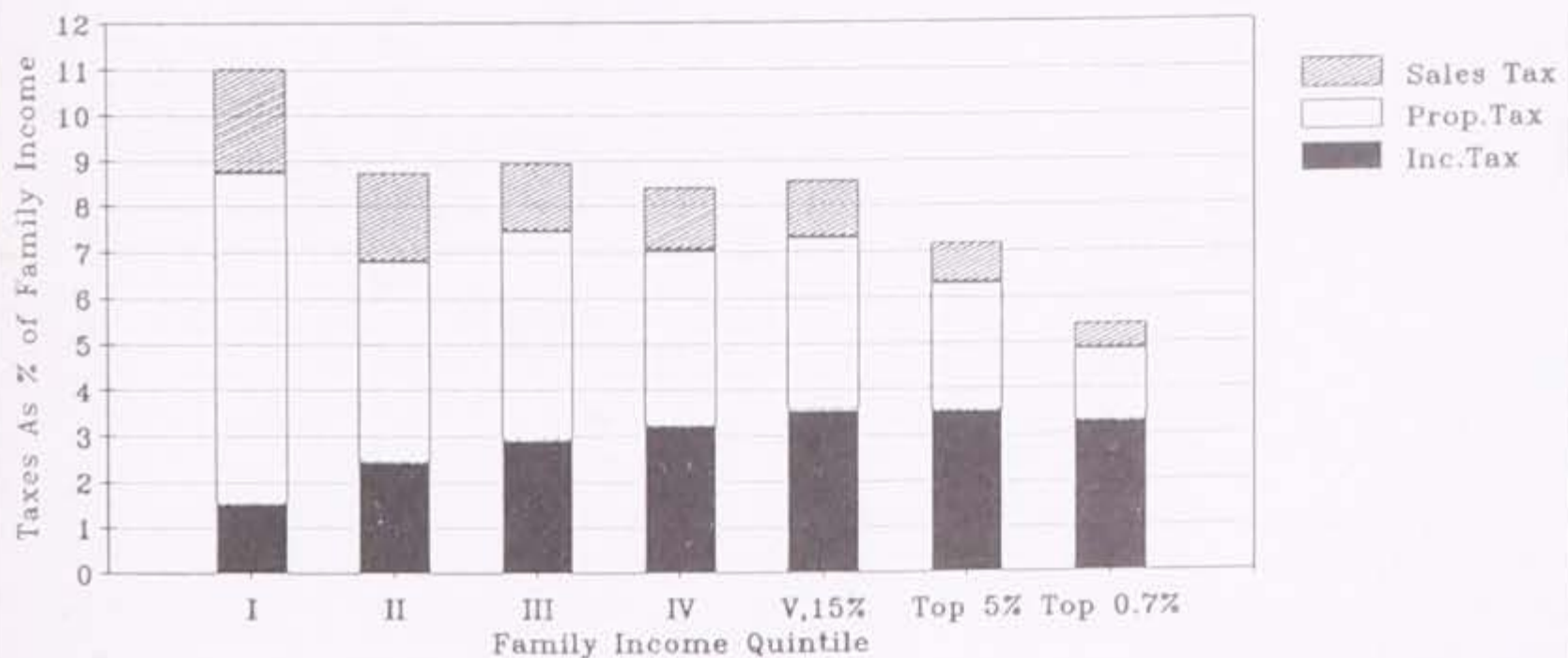


Iowa's individual income tax burden is extremely heavy on low and moderate income families, one reason Iowa was named by the Citizens for Tax Justice as one of the "Filthy Fifteen" states for its tax policies on the poor. At \$240 per year for a family of four living near the poverty level (\$12,090), Iowa's income tax at this level is higher than any neighboring state despite the income tax reduction of 1987.

**Income, Sales, and Property Taxes as  
Percentage of Income by  
Income Quintile for 1985 Tax Year**

**Iowa Taxes for 1985 as Shares of Family Income**

	I	II	III	IV	V, 15%	Top 5%	Top 0.7%
<b>85 INCOME</b>	\$7,411	\$17,004	\$25,126	\$34,824	\$50,921	\$140,987	\$460,724
<b>Income Tax</b>	1.5%	2.4%	2.9%	3.2%	3.6%	3.5%	3.3%
<b>Property Tax</b>	7.2%	4.4%	4.5%	3.8%	3.7%	2.8%	1.6%
<b>Sales Tax</b>	2.3%	1.9%	1.5%	1.4%	1.3%	0.9%	0.6%
<b>TOTAL TAX</b>	<b>11.0%</b>	<b>8.7%</b>	<b>8.9%</b>	<b>8.4%</b>	<b>8.6%</b>	<b>7.2%</b>	<b>5.4%</b>



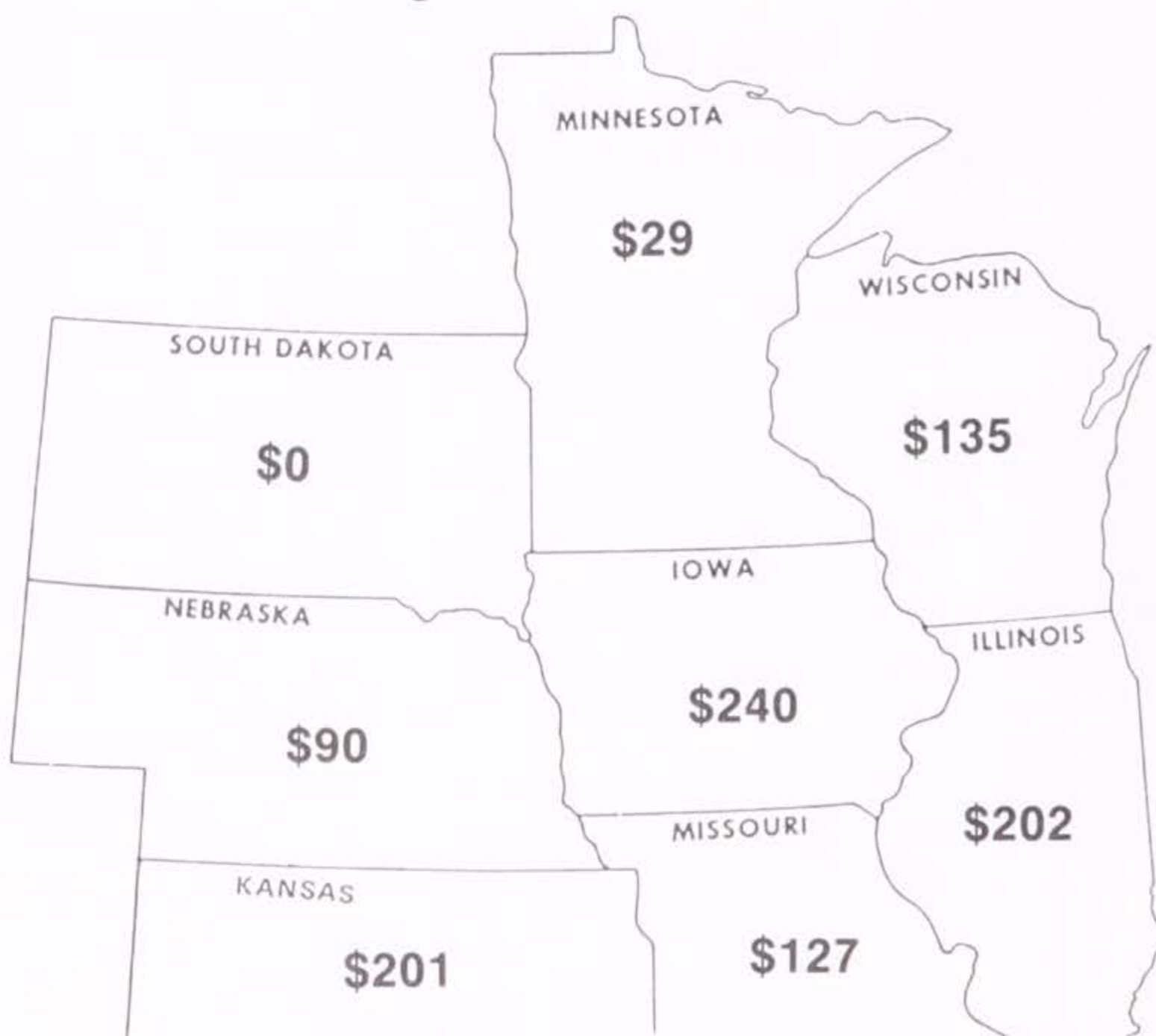


## 1985 Total Tax Liability (%) Iowa and Neighboring States

	I	II	III	IV	V, 15%	Top 5%	Top 0.7%
Iowa	11.0%	8.7%	8.9%	8.4%	8.6%	7.25%	5.4%
Illinois	9.5%	7.5%	7.5%	6.8%	6.8%	5.4%	4.1%
Kansas	6.7%	6.0%	5.3%	5.4%	5.5%	4.9%	3.6%
Minnesota	2.2%	7.1%	9.7%	10.5%	11.3%	9.8%	6.9%
Missouri	8.1%	8.3%	7.4%	7.2%	6.6%	5.2%	3.5%
Nebraska	7.4%	6.5%	6.8%	6.5%	7.0%	6.5%	5.6%
South Dakota	10.8%	7.4%	6.6%	5.7%	5.3%	3.9%	2.2%
Wisconsin	3.1%	9.6%	10.7%	10.4%	10.7%	9.5%	7.1%
U.S. Average	6.9%	6.6%	6.8%	6.8%	7.1%	6.3%	5.1%

Source: Citizens for Tax Justice. Post Federal tax reform and state tax response not yet available.

## Individual Income Tax for Family of Four Living at the Poverty Level



Map shows the 1987 state income tax liability for family of four with an income level at the poverty level. For this example, the hypothetical tax return is for a married taxpayer with an income of \$12,090, one wage earner, two dependents, and filing a standard deduction.

Source: Citizens for Tax Justice.



## Iowa Human Needs Advocates

This Sourcebook is a publication of the Human Needs Advocates Group, which includes representation from the following agencies and advocates:

Iowa Inter-Church Agency for Peace and Justice  
American Friends Service Committee  
Association for Retarded Citizens/Iowa  
Catholic Charities, Sioux City Diocese  
Catholic Council for Social Concerns  
Coalition for Family & Children's Services in Iowa  
Community Mental Health Centers Association  
CROSS Ministries (Presbyterian Church-USA)  
Des Moines Coalition for the Homeless  
Drake University Women's Programs  
HOME, Inc.  
Iowa Association of Homes for the Aging  
Iowa Association of Rehabilitation and Residential Facilities  
Iowa Catholic Conference  
Iowa Citizen Action Network  
Iowa Commission on the Status of Women  
Iowa Community Action Association  
Iowa Council of Homemaker/Home Health Aide Services  
Iowa Federation of Labor/AFL-CIO  
Iowa State Council of Senior Citizens  
Iowa-P.A.C.E.  
Lutheran Social Service of Iowa  
Mental Health Association of Iowa  
National Association of Social Workers/Iowa Chapter  
Planned Parenthood of Mid-Iowa  
Prairiefire/Iowa Farm Unity Coalition  
Social Action Department, Davenport Diocese  
Social Ministries for Peace and Justice, Presbytery of Des Moines  
United Way of Central Iowa  
United Way of Iowa  
University of Iowa School of Social Work  
Urban Mission Council of Des Moines/United Methodist Church





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