April 17, 1985

Excise Tax

The Cigarette

Policy Conference Series
Smoking Behavior and
Table 1: Prevalence of Regular Cigarette Smokers in Relation to Family Income and Age, 1979-80.

<table>
<thead>
<tr>
<th>Year</th>
<th>Income Level</th>
<th>Percentage of Smokers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1979</td>
<td>$15,000-$19,999</td>
<td>20%</td>
</tr>
<tr>
<td>1980</td>
<td>$20,000-$24,999</td>
<td>25%</td>
</tr>
<tr>
<td>1981</td>
<td>$25,000-$29,999</td>
<td>30%</td>
</tr>
<tr>
<td>1982</td>
<td>$30,000-$34,999</td>
<td>35%</td>
</tr>
</tbody>
</table>

Note: The figures are based on a national sample of 1,200 households and are adjusted for household size and composition.
Table 4. Maximum Annual Dollar Burden per Capita on 8-Cent Table 2. Percentage of Regular Cigarette Smokers Among Adults

In Relation to Family Income and Age, 1978-80.

The burden of the annual dollar burden on the average family would be three times that of the per capita burden shown in Table 2. Since the annual dollar burden per household increases with income, the effect would be smaller on lower income groups. The burden is expressed as a percentage of the income of the household. The results are shown in Table 2. Overall, the burden per pack is greater among more affluent households, but this is due to the fact that the average income increases with age. The burden is more significant on lower income groups.

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References