

Tax Facts & Comparisons Idaho

Taxes are complicated. Each state's tax code is a multifaceted system with many moving parts, and Idaho is no exception. The Tax Foundation produces a number of rankings that evaluate states on tax structures and overall tax burdens. Here's how Idaho scores.



Tax Foundation Rankings of Idaho

State Business Tax Climate Index

19th
best

Idaho ranks 19th out of the 50 states on the Tax Foundation's 2014 *State Business Tax Climate Index*, which annually compares the states' tax systems on over 100 variables that impact business. Last year, Idaho ranked 18th.

Idaho's individual income tax ranks 24th best, its corporate income tax ranks 21st best, its sales tax ranks 22nd best, its property tax ranks 3rd best, and its unemployment insurance tax ranks 46th best.

Neighboring states' ranks: Washington (11th), Oregon (12th), Nevada (3rd), Utah (9th) Wyoming (1st) Montana (6th)

State-Local Tax Burdens Rank

24th
highest

Estimated at 9.5% of income, Idaho's 2011 state-local tax burden ranks 24th highest nationally, below the national average of 9.8%. Idaho taxpayers pay \$3,189 per capita in state and local taxes.

Neighboring states' ranks: Washington (27th), Oregon (16th), Nevada (43rd), Utah (28th) Wyoming (50th) Montana (38th)

Tax Freedom Day®

2015
April
14

In 2014, Idaho taxpayers worked 104 days into the year until April 14 to pay their total tax bill, ranking 14th highest nationally.

That's 10 days before national Tax Freedom Day (April 21), the day when Americans finally have earned enough money to pay their total tax bill for the year.

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Idaho Taxes at a Glance

Each state uses a variety of tax tools to raise revenue, including individual income taxes, property taxes, and sales taxes, among others. Here are some facts on how Idaho structures their different tax types:

Note: All collections listed on this page are combined state and local tax collections as reported by the Census Bureau's Government Finance Division. For all ranks, 1 indicates highest among the 50 states.

General Info

	Rank	Nat. Avg.
Income per capita	45th	\$43,735
Federal aid as % of gen. revenue	34%	15th
State debt per capita	50th	\$3,678

Individual Income Tax

Number of brackets	7
Bottom income bracket rate	1.60%
Bottom bracket kick in	\$0
Top income tax rate	7.40%
Top bracket kick in	\$10,717
Collections per capita (2012)	\$763
Collections rank (2012)	32nd

Property Tax

Collections per capita (2012)	\$876
Collections rank (2012)	40th
Property taxes paid as share of owner-occupied housing value (2013)	0.75%
Property taxes paid percent rank (2013)	38th

Sources of State & Local Tax Collections

	Idaho	All States.
Property Tax	29%	32%
Sales Tax	25%	23%
Corporate Income Tax	4%	4%
Individual Income Tax	25%	22%
Other	17%	20%

Corporate Income Tax

Number of brackets	1
Top corporate tax rate	7.40%
Collections per capita (2012)	\$119
Collections rank (2012)	28th

Sales Tax

State rate	6.00%
State + average local rate	6.01%
State + average local rank	36th
Collections per capita (2011)	\$770
Collections rank (2011)	36th

Excise Taxes

	Rate	Rank
Gasoline taxes and fees	25.0¢ per gallon	27th
Cigarette taxes	\$0.57 per pack	41st
Spirits taxes	\$10.90 per gallon	10th
Beer taxes	\$0.15 per gallon	38th
Cell phone taxes	2.62%	48th

Other Taxes

	Rate	Exemption
Gross receipts tax	None	N/A
Capital stock tax	None	N/A
Inheritance tax	None	N/A
Estate tax	None	N/A

About the Tax Foundation



The Tax Foundation is the nation's leading independent tax policy research organization. Since 1937, our principled research, insightful analysis, and engaged experts have informed smarter tax policy at the federal, state, and local levels. Our Center for

State Tax Policy is routinely relied upon for presentations, testimony, and media appearances on state tax and fiscal policy, and our website is a comprehensive resource for information on tax and spending policy in each U.S. state.

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