

Tax Facts & Comparisons

Kansas

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



Tax Foundation Rankings of Kansas

State Business Tax Climate Index

22nd
best

Kansas ranks 22nd 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, Kansas ranked 20th.

Kansas's individual income tax ranks 18th best, its corporate income tax ranks 38th best, its sales tax ranks 30th best, its property tax ranks 28th best, and its unemployment insurance tax ranks 9th best.

Neighboring states' ranks: Nebraska (29th), Missouri (17th), Oklahoma (32nd), Colorado (20th)

State-Local Tax Burdens Rank

26th
highest

Estimated at 9.4% of income, Kansas's 2011 state-local tax burden ranks 26th highest nationally, below the national average of 9.8%. Kansas taxpayers pay \$3,849 per capita in state and local taxes.

Neighboring states' ranks: Nebraska (25th), Missouri (33rd), Oklahoma (39th), Colorado (32nd)

Tax Freedom Day®

2015
April
21

In 2014, Kansas taxpayers worked 111 days into the year until April 21 to pay their total tax bill, ranking 31st highest nationally.

That's 3 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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Kansas 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 Kansas 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	\$40,913	24th	\$43,735
Federal aid as % of gen. revenue	25%	44th	32.8%
State debt per capita	\$9,274	16th	\$3,678

Individual Income Tax

Number of brackets	2
Bottom income bracket rate	2.70%
Bottom bracket kick in	\$0
Top income tax rate	4.60%
Top bracket kick in	\$15,000
Collections per capita (2012)	\$1,006
Collections rank (2012)	21st

Property Tax

Collections per capita (2012)	\$1,364
Collections rank (2012)	20th
Property taxes paid as share of owner-occupied housing value (2013)	1.39%
Property taxes paid percent rank (2013)	15th

Sources of State & Local Tax Collections

	Kansas	All States.
Property Tax	31%	32%
Sales Tax	30%	23%
Corporate Income Tax	3%	4%
Individual Income Tax	23%	22%
Other	13%	20%

Corporate Income Tax

Number of brackets	2
Top corporate tax rate	7.00%
Collections per capita (2012)	\$110
Collections rank (2012)	31st

Sales Tax

State rate	6.15%
State + average local rate	8.20%
State + average local rank	9th
Collections per capita (2011)	\$1,291
Collections rank (2011)	11th

Excise Taxes

	Rate	Rank
Gasoline taxes and fees	24.0¢ per gallon	29th
Cigarette taxes	\$0.79 per pack	35th
Spirits taxes	\$2.50 per gallon	43rd
Beer taxes	\$0.18 per gallon	32nd
Cell phone taxes	12.87%	11th

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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