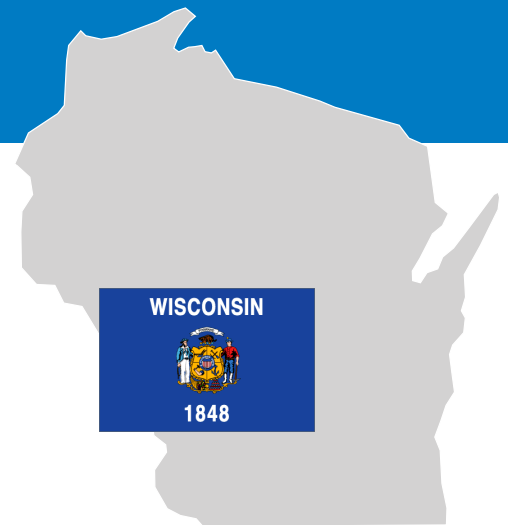


# Tax Facts & Comparisons Wisconsin

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



## Tax Foundation Rankings of Wisconsin

### State Business Tax Climate Index

43<sup>rd</sup>  
best

Wisconsin ranks 43rd 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, Wisconsin ranked 43rd.

Wisconsin's individual income tax ranks 43rd best, its corporate income tax ranks 33rd best, its sales tax ranks 14th best, its property tax ranks 31st best, and its unemployment insurance tax ranks 27th best.

Neighboring states' ranks: Iowa (41st), Minnesota (47th), Michigan (13th), Illinois (31st)

### State-Local Tax Burdens Rank

5<sup>th</sup>  
highest

Estimated at 11% of income, Wisconsin's 2011 state-local tax burden ranks 5th highest nationally, above the national average of 9.8%. Wisconsin taxpayers pay \$4,477 per capita in state and local taxes.

Neighboring states' ranks: Iowa (29th), Minnesota (6th), Michigan (21st), Illinois (13th)

### Tax Freedom Day®

2015  
April  
25

In 2014, Wisconsin taxpayers worked 115 days into the year until April 25 to pay their total tax bill, ranking 37th highest nationally.

That's 1 day after national Tax Freedom Day (April 21), the day when Americans finally have earned enough money to pay their total tax bill for the year.

More at [taxfoundation.org/publications](http://taxfoundation.org/publications)

# Wisconsin 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 Wisconsin 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	\$40,741	25th	\$43,735
Federal aid as % of gen. revenue	28%	36th	32.8%
State debt per capita	\$7,627	30th	\$3,678

## Individual Income Tax

Number of brackets	4
Bottom income bracket rate	4.00%
Bottom bracket kick in	\$0
Top income tax rate	7.65%
Top bracket kick in	\$240,190
Collections per capita (2012)	\$1,183
Collections rank (2012)	12th

## Property Tax

Collections per capita (2012)	\$1,758
Collections rank (2012)	12th
Property taxes paid as share of owner-occupied housing value (2013)	1.96%
Property taxes paid percent rank (2013)	5th

## Sources of State & Local Tax Collections

	Wisconsin	All States.
Property Tax	38%	32%
Sales Tax	18%	23%
Corporate Income Tax	4%	4%
Individual Income Tax	26%	22%
Other	16%	20%

## Corporate Income Tax

Number of brackets	1
Top corporate tax rate	7.90%
Collections per capita (2012)	\$163
Collections rank (2012)	15th

## Sales Tax

State rate	5.00%
State + average local rate	5.43%
State + average local rank	44th
Collections per capita (2011)	\$809
Collections rank (2011)	32nd

## Excise Taxes

	Rate	Rank
Gasoline taxes and fees	32.9¢ per gallon	12th
Cigarette taxes	\$2.52 per pack	10th
Spirits taxes	\$3.25 per gallon	40th
Beer taxes	\$0.06 per gallon	48th
Cell phone taxes	7.10%	42nd

## 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.

More at [taxfoundation.org](http://taxfoundation.org)