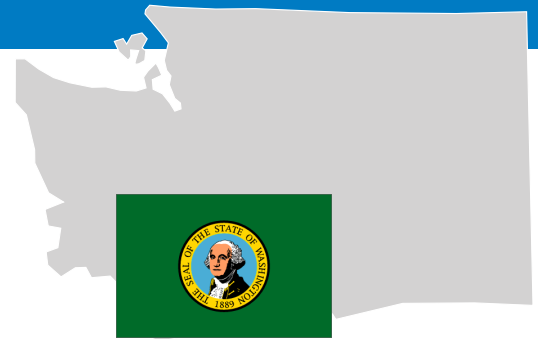


Tax Facts & Comparisons Washington

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



Tax Foundation Rankings of Washington

State Business Tax Climate Index

11th
best

Washington ranks 11th 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, Washington ranked 6th.

Washington's individual income tax ranks 6th best, its corporate income tax ranks 28th best, its sales tax ranks 46th best, its property tax ranks 23rd best, and its unemployment insurance tax ranks 19th best.

Neighboring states' ranks: Idaho (19th), Oregon (12th), Alaska (4th),

State-Local Tax Burdens Rank

27th
highest

Estimated at 9.4% of income, Washington's 2011 state-local tax burden ranks 27th highest nationally, below the national average of 9.8%. Washington taxpayers pay \$4,366 per capita in state and local taxes.

Neighboring states' ranks: Idaho (24th), Oregon (16th), Alaska (49th),

Tax Freedom Day®

2015
April
29

In 2014, Washington taxpayers worked 119 days into the year until April 29 to pay their total tax bill, ranking 41st highest nationally.

That's 5 days 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

Washington 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 Washington 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	\$46,456	11th	\$43,735
Federal aid as % of gen. revenue	27%	37th	32.8%
State debt per capita	\$11,022	9th	\$3,678

Individual Income Tax

Number of brackets	0
Bottom income bracket rate	0.00%
Bottom bracket kick in	N/A
Top income tax rate	0.00%
Top bracket kick in	N/A
Collections per capita (2012)	\$0
Collections rank (2012)	N/A

Property Tax

Collections per capita (2012)	\$1,345
Collections rank (2012)	23rd
Property taxes paid as share of owner-occupied housing value (2013)	1.09%
Property taxes paid percent rank (2013)	23rd

Sources of State & Local Tax Collections

	Washington	All States.
Property Tax	31%	32%
Sales Tax	34%	23%
Corporate Income Tax	0%	4%
Individual Income Tax	0%	22%
Other	35%	20%

Corporate Income Tax

Number of brackets	0
Top corporate tax rate	GRT
Collections per capita (2012)	\$0
Collections rank (2012)	47th

Sales Tax

State rate	6.50%
State + average local rate	8.89%
State + average local rank	5th
Collections per capita (2011)	\$1,907
Collections rank (2011)	3rd

Excise Taxes

	Rate	Rank
Gasoline taxes and fees	37.5¢ per gallon	7th
Cigarette taxes	\$3.03 per pack	6th
Spirits taxes	\$35.22 per gallon	1st
Beer taxes	\$0.26 per gallon	24th
Cell phone taxes	18.60%	1st

Other Taxes

	Rate	Exemption
Gross receipts tax	0.13% - 3.3%	N/A
Capital stock tax	None	N/A
Inheritance tax	None	N/A
Estate tax	10-20%	\$2,054,000

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