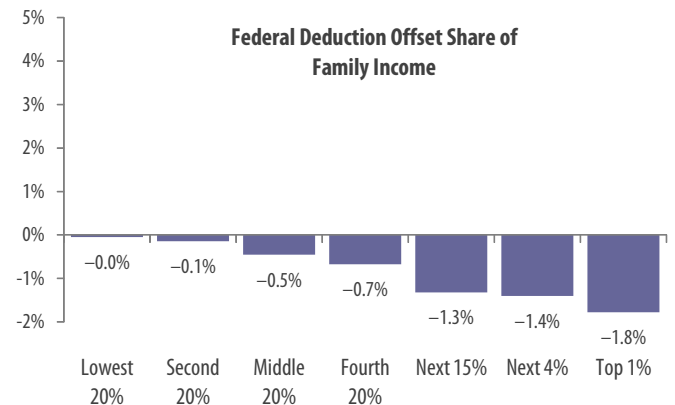
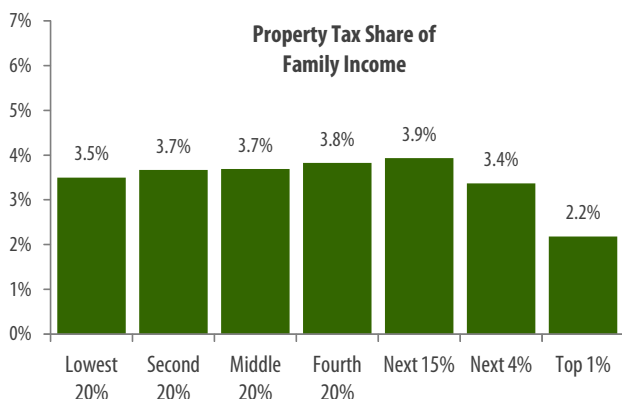
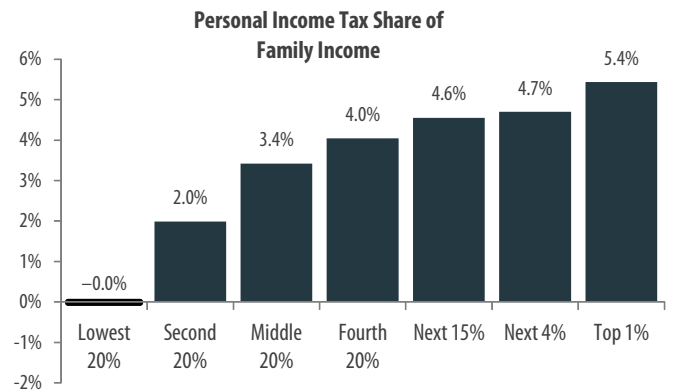
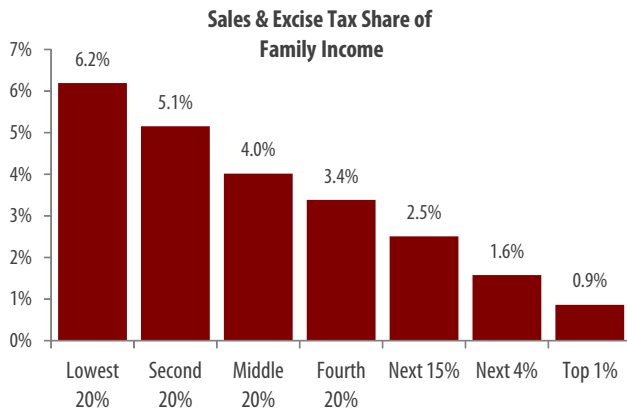
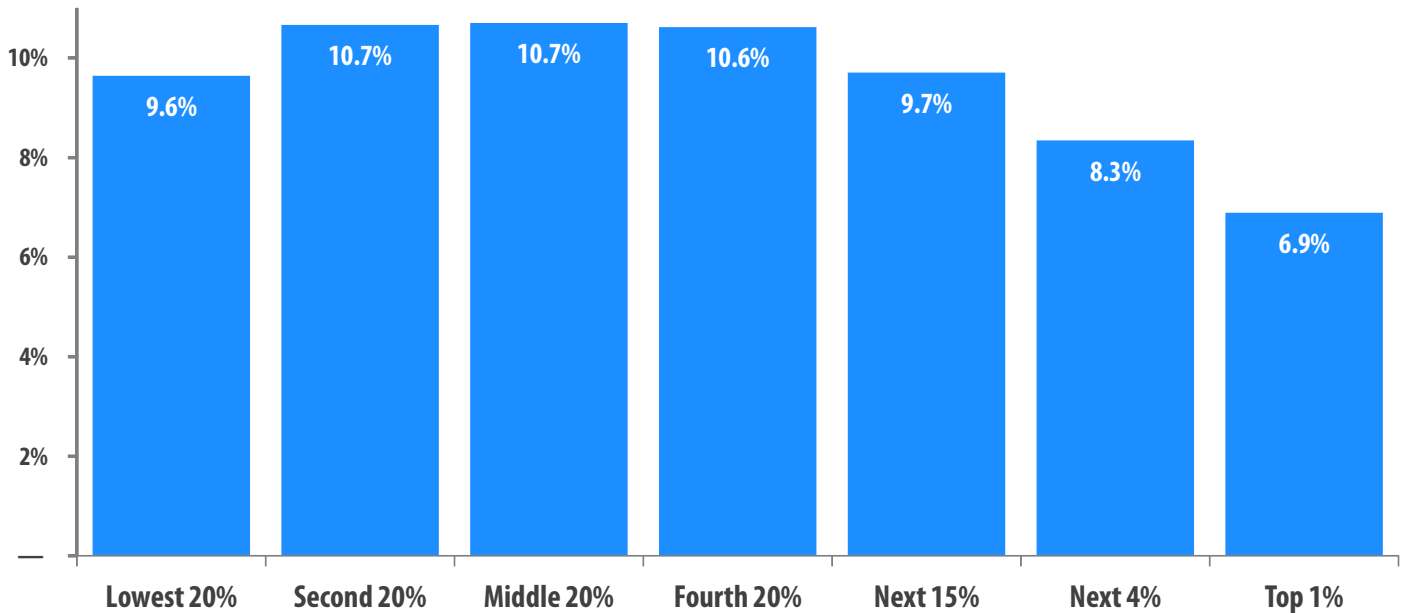


Wisconsin State & Local Taxes

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Wisconsin enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of personal income, post-federal offset.

Wisconsin State & Local Taxes

Details, Tax Code Features, & Recent Developments

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$21,000	\$21,000 – \$36,000	\$36,000 – \$57,000	\$57,000 – \$86,000	\$86,000 – \$150,000	\$150,000 – \$362,000	\$362,000 or more
Average Income in Group	\$13,200	\$28,100	\$46,700	\$70,700	\$108,300	\$208,200	\$887,500
Sales & Excise Taxes	6.2%	5.1%	4.0%	3.4%	2.5%	1.6%	0.9%
General Sales—Individuals	2.4%	2.3%	2.0%	1.7%	1.3%	0.9%	0.5%
Other Sales & Excise—Ind.	2.2%	1.6%	1.0%	0.8%	0.6%	0.3%	0.1%
Sales & Excise on Business	1.6%	1.3%	1.0%	0.8%	0.6%	0.4%	0.2%
Property Taxes	3.5%	3.7%	3.7%	3.8%	3.9%	3.4%	2.2%
Property Taxes on Families	3.4%	3.6%	3.5%	3.6%	3.8%	2.9%	1.2%
Other Property Taxes	0.1%	0.0%	0.2%	0.2%	0.2%	0.5%	1.0%
Income Taxes	0.0%	2.0%	3.5%	4.1%	4.6%	4.8%	5.6%
Personal Income Tax	-0.0%	2.0%	3.4%	4.0%	4.6%	4.7%	5.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
Total Taxes	9.7%	10.8%	11.2%	11.3%	11.0%	9.7%	8.7%
Federal Deduction Offset	0.0%	-0.1%	-0.5%	-0.7%	-1.3%	-1.4%	-1.8%
OVERALL TOTAL	9.6%	10.7%	10.7%	10.6%	9.7%	8.3%	6.9%

Note: Table shows detailed breakout of data on previous page.

Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ Provides a large, refundable earned income tax credit (EITC)
- ✓ Provides a refundable property tax credit

Regressive Features

- ✗ Provides an income tax exclusion equal to 30 percent of capital gains income

Recent Developments

- ▲ Reduced earned income tax credit (EITC)
- ▲ Eliminated indexing for homestead property tax credit

States With Notable Capital Gains Preferences

