

# Wisconsin

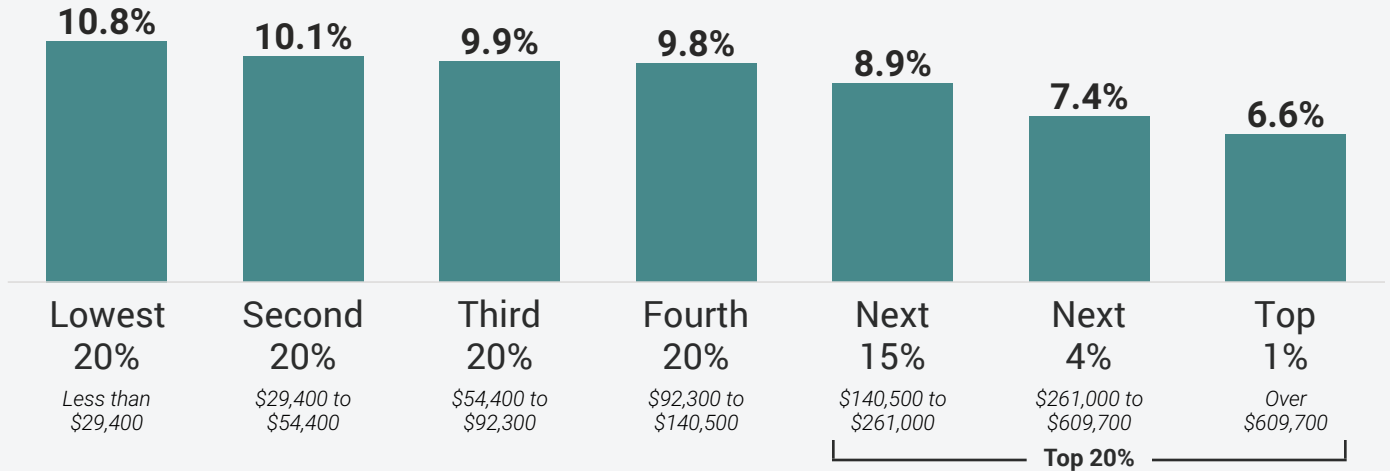
## State and local tax shares of family income

### Total Taxes

Share of family income

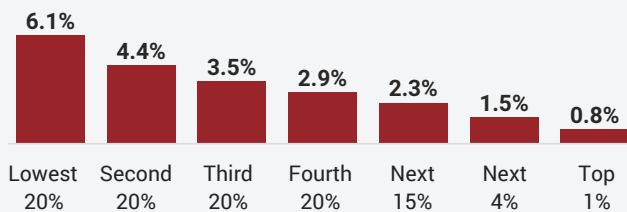


REGRESSIVE



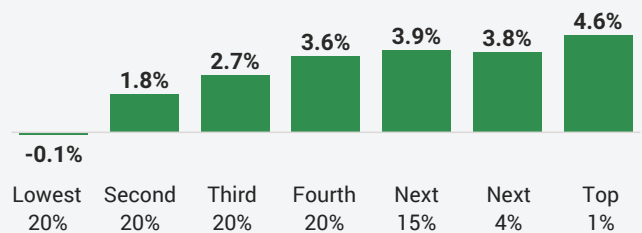
### Sales & Excise Taxes

Share of family income



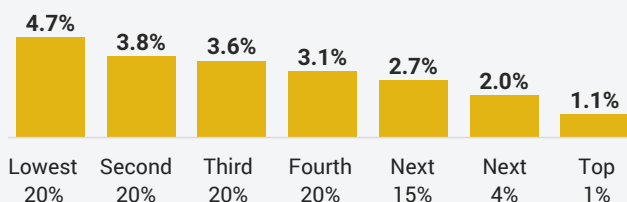
### Personal Income Taxes

Share of family income



### Property Taxes






Share of family income



Note: All figures and charts show 2024 tax law in Wisconsin, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.4 percent) state and local tax revenue collected in Wisconsin.

# Wisconsin State and local tax (cont.)

Individual figures may not sum to totals due to rounding.

Income Group	Top 20%						
	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
<b>Income Range</b>	Less than \$29,400	\$29,400 to \$54,400	\$54,400 to \$92,300	\$92,300 to \$140,500	\$140,500 to \$261,000	\$261,000 to \$609,700	Over \$609,700
<b>Average Income in Group</b>	\$17,100	\$40,800	\$71,400	\$116,400	\$177,800	\$367,100	\$1,291,800
 <b>Sales &amp; Excise Taxes</b>	<b>6.1%</b>	<b>4.4%</b>	<b>3.5%</b>	<b>2.9%</b>	<b>2.3%</b>	<b>1.5%</b>	<b>0.8%</b>
General Sales—Individuals	3.1%	2.6%	2.2%	1.8%	1.5%	0.9%	0.4%
Other Sales & Excise—Ind.	2.0%	1.0%	0.6%	0.4%	0.3%	0.2%	0.1%
Sales & Excise—Business	1.0%	0.8%	0.7%	0.6%	0.5%	0.4%	0.4%
 <b>Property Taxes</b>	<b>4.7%</b>	<b>3.8%</b>	<b>3.6%</b>	<b>3.1%</b>	<b>2.7%</b>	<b>2.0%</b>	<b>1.1%</b>
Home, Rent, Car—Individuals	4.4%	3.5%	3.4%	3.0%	2.5%	1.7%	0.6%
Other Property Taxes	0.3%	0.2%	0.2%	0.2%	0.2%	0.3%	0.5%
 <b>Income Taxes</b>	<b>-0.1%</b>	<b>1.9%</b>	<b>2.7%</b>	<b>3.7%</b>	<b>3.9%</b>	<b>3.8%</b>	<b>4.7%</b>
Personal Income Taxes	-0.1%	1.8%	2.7%	3.6%	3.9%	3.8%	4.6%
Corporate Income Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
 <b>Other Taxes</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>
 <b>TOTAL TAXES</b>	<b>10.8%</b>	<b>10.1%</b>	<b>9.9%</b>	<b>9.8%</b>	<b>8.9%</b>	<b>7.4%</b>	<b>6.6%</b>

## ITEP Tax Inequality Index

ITEP's Tax Inequality Index measures the effects of each state's tax system on income inequality. **According to this measure, Wisconsin has the 27th most regressive state and local tax system in the country.** Income disparities are larger in Wisconsin after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the report methodology for additional detail.)

## Tax features driving the data in Wisconsin

PROGRESSIVE

Refundable property tax "circuit breaker" credit (all ages, includes renters)

Sales tax base excludes groceries

Requires combined reporting for the corporate income tax but excludes profits booked overseas, including in tax haven countries

Graduated personal income tax structure

Refundable Earned Income Tax Credit (EITC)

REGRESSIVE

Provides a Manufacturing and Agriculture Credit that primarily benefits high-income individuals

Real estate transfer tax does not include higher rate on high-value sales

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

Does not levy a tax on estates or inheritances

No Child Tax Credit (CTC)