Wyoming
State and local tax shares of family income

**Total Taxes**
*Share of family income*

- **Sales & Excise Taxes**
- **All Other Taxes**
- **Property Taxes**

Note: All figures and charts show 2024 tax law in Wyoming, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.8 percent) state and local tax revenue collected in Wyoming.
Wyoming
State and local tax (cont.)

Individual figures may not sum to totals due to rounding.

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Lowest 20%</th>
<th>Second 20%</th>
<th>Middle 20%</th>
<th>Fourth 20%</th>
<th>Next 15%</th>
<th>Next 4%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Range</td>
<td>Less than $28,200</td>
<td>$28,200 to $54,900</td>
<td>$54,900 to $95,300</td>
<td>$95,300 to $143,000</td>
<td>$143,000 to $265,700</td>
<td>$265,700 to $737,800</td>
<td>Over $737,900</td>
</tr>
<tr>
<td>Average Income in Group</td>
<td>$15,200</td>
<td>$41,900</td>
<td>$70,000</td>
<td>$118,400</td>
<td>$182,500</td>
<td>$395,300</td>
<td>$1,701,600</td>
</tr>
</tbody>
</table>

Sales & Excise Taxes
- General Sales–Individuals: 2.9% to 6.1%
- Other Sales & Excise–Ind.: 1.1% to 2.1%
- Sales & Excise–Business: 2.1% to 2.9%

Property Taxes
- Home, Rent, Car–Individuals: 2.9% to 4.3%
- Other Property Taxes: 1.4% to 2.9%

Income Taxes
- Personal Income Taxes: 0.0% to 0.7%
- Corporate Income Taxes: 0.0% to 0.7%

Other Taxes
- 0.7% to 1.1%

TOTAL TAXES
- 11.1% to 11.1%

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, Wyoming has the 11th most regressive state and local tax system in the country. Income disparities are larger in Wyoming 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 Wyoming
- Levies a business franchise tax
- Sales tax base excludes groceries
- No refundable tax credits to offset sales, excise, and property taxes
- Does not levy a tax on estates or inheritances
- No corporate income tax
- No personal income tax