

WISCONSIN VS PENNSYLVANIA TAX

A side-by-side comparison of tax rates in the State of Wisconsin and Pennsylvania

Wisconsin Taxes

Corporate Income

Base: Net Income
Rate: 7.9%
(plus a recycling surcharge equal to 3.00% of tax due before credits).^{*}
Apportionment: 100% sales (eff. 2008)

Alternative Minimum Tax

None

Personal Income

Rates: 4.60% to 6.75%
(the recycling surcharge also applies to net business income of individuals at the rate of 0.2%).^{*}

Property

Base: Real property and tangible personal property (exemptions for machinery and equipment used in manufacturing; manufacturing, merchant and farm inventories; and computer hardware and software.)

Statewide average rate is estimated at \$22.00 per \$1,000 of full value. Rates are consistent amongst commercial-industrial-residential property classes.

Sales & Use

State rate: 5.00% **
County option rate: 0.50%
Stadium Taxes: 0.10% / 0.50%
(Metro-Milwaukee / Brown County)
Combined rates: 5.00% - 5.60%

Unemployment Compensation

Base: \$10,500
Rates: 0.05% - 9.80%
New Employers: 3.25% to 3.40%
New Construction Employers: 6.60%

Pennsylvania Taxes

Corporate Income

Base: Net Income
Rate: 9.99%
Special rules apply to S-Corporations and small businesses.

Tax rate is 4% on agricultural co-ops.

Add 19.2 cents per gallon of liquid fuel

Alternative Minimum Tax

None

Personal Income

Rates: 3.07%
No exemptions

Property

Base: Real property

Tangible personal property is exempt.

The statewide county range is estimated at \$2.465—\$94.90 per \$1,000 of assessed value.

Sales & Use

State rate: 6.00%
Local option rate: 0.10% to 9.00%
Add 3% on motor vehicle rental over 29 days; add \$2 per day plus 2% per motor vehicle rental; add \$1 per new tire.

Unemployment Compensation

Base: \$8,000
Rates: 1.837% to 9.9836%
New Employers: 3.703%

^{*} Surcharge limited to maximum of \$9,800 and a minimum of \$25. The surcharge is generally imposed on taxpayers engaged in trade or business with gross receipts of at least \$4,000,000 for the taxable year.

^{**} Wisconsin has sales tax exemptions for agricultural equipment, manufacturing equipment and consumables.



Governor Jim Doyle, Chairman

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Source: All States Tax Handbook: 2009