

WISCONSIN TAX RATES

CORPORATE INCOME TAX

Base	Net Income
Flat Rate	7.9%
Recycling Surcharge	3.0% for corporations with at least \$4 million in gross receipts Minimum surcharge \$25; maximum \$9,800

PERSONAL INCOME TAX

Rate Range	4.60% to 7.75%
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PROPERTY TAX

Base	Real property and tangible personal property
Exemptions	Machinery and equipment used in manufacturing; manufacturing merchant and farm inventories; and computer hardware and software

Rates*	Statewide average rate (excluding Milwaukee County) is estimated at \$19.79 per \$1000 of full value. Rate for property in Milwaukee County is estimated at \$25.59 per \$1,000.
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SALES AND USE TAX

State Rate	5.0%
Exemptions	Manufacturing equipment, manufacturing consumables, pollution control equipment, and production fuel and electricity
Local County Option	0.5%
Stadium	0.1% in metro Milwaukee and 0.5% in Brown County
Premier Resort	0.5% in City of Bayfield, City of Eagle River 1.0% in City of Wisconsin Dells and Village of Lake Delton
Combined Rate Range	5.0% to 6.6%

UNEMPLOYMENT COMPENSATION

Taxable Wage Base	\$13,000
Rate Range	0.27% to 9.80% for experienced employers
New Employers	Small firms (<\$500,000 payroll) 3.60%; Large firms (>\$500,000 payroll) 4.10%; New construction 6.60%