

Massachusetts
State-Local Tax Burden Compared to U.S. Average
1977-2008

Year	State						U.S. Average	
	Rate	Rank (1 is highest)	Per Capita Taxes Paid to Own State	Per Capita Taxes Paid to Other States	Total State and Local Per Capita Taxes Paid	Per Capita Income	Rate	Per Capita Income
1977	11.4%	6	\$689	\$254	\$944	\$8,245	10.3%	\$7,787
1978	11.5%	4	\$761	\$279	\$1,041	\$9,026	10.2%	\$8,590
1979	11.1%	4	\$810	\$295	\$1,105	\$9,956	9.7%	\$9,510
1980	10.7%	2	\$856	\$328	\$1,184	\$11,033	9.5%	\$10,431
1981	10.5%	3	\$930	\$367	\$1,297	\$12,296	9.3%	\$11,532
1982	10.0%	7	\$938	\$406	\$1,343	\$13,455	9.3%	\$12,485
1983	9.9%	11	\$987	\$441	\$1,428	\$14,395	9.4%	\$13,011
1984	9.9%	14	\$1,081	\$501	\$1,582	\$15,930	9.7%	\$14,161
1985	9.9%	13	\$1,194	\$545	\$1,739	\$17,508	9.7%	\$15,349
1986	10.2%	6	\$1,341	\$588	\$1,930	\$18,844	9.7%	\$16,233
1987	10.3%	14	\$1,451	\$648	\$2,099	\$20,355	9.9%	\$17,095
1988	10.0%	16	\$1,505	\$714	\$2,219	\$22,218	9.8%	\$18,243
1989	9.9%	14	\$1,595	\$758	\$2,353	\$23,737	9.8%	\$19,562
1990	10.2%	13	\$1,707	\$765	\$2,472	\$24,158	9.9%	\$20,465
1991	10.5%	8	\$1,800	\$775	\$2,575	\$24,502	9.9%	\$21,101
1992	10.6%	12	\$1,843	\$834	\$2,678	\$25,269	10.1%	\$21,789
1993	10.6%	14	\$1,902	\$882	\$2,785	\$26,371	10.2%	\$22,636
1994	10.7%	10	\$2,019	\$918	\$2,937	\$27,509	10.2%	\$23,408
1995	10.6%	11	\$2,098	\$979	\$3,077	\$29,023	10.2%	\$24,587
1996	10.5%	11	\$2,224	\$994	\$3,218	\$30,692	10.0%	\$25,730
1997	10.3%	12	\$2,331	\$1,048	\$3,379	\$32,941	9.8%	\$27,335
1998	10.1%	13	\$2,504	\$1,075	\$3,579	\$35,339	9.7%	\$29,103
1999	9.6%	17	\$2,548	\$1,111	\$3,658	\$38,074	9.6%	\$30,798
2000	9.3%	27	\$2,748	\$1,174	\$3,923	\$42,264	9.5%	\$32,707
2001	9.4%	23	\$2,968	\$1,210	\$4,178	\$44,218	9.5%	\$33,725
2002	9.3%	25	\$2,690	\$1,223	\$3,912	\$42,107	9.5%	\$33,172
2003	9.6%	18	\$2,816	\$1,237	\$4,053	\$42,112	9.7%	\$33,644
2004	9.8%	18	\$3,061	\$1,335	\$4,396	\$44,678	9.8%	\$35,576
2005	9.9%	18	\$3,266	\$1,456	\$4,722	\$47,858	9.8%	\$38,206
2006	9.9%	23	\$3,409	\$1,676	\$5,085	\$51,431	9.9%	\$40,643
2007	9.8%	23	\$3,555	\$1,755	\$5,310	\$54,394	9.9%	\$42,817
2008	9.5%	23	\$3,609	\$1,768	\$5,377	\$56,661	9.7%	\$44,254

Source: Tax Foundation calculations based on data from the Bureau of Economic Analysis, the Census Bureau, the Council on State Taxation, the Travel Industry Association, Department of Energy, and others.