

| Wisconsin<br>State-Local Tax Burden Compared to U.S. Average<br>(1970-2006) |                        |                           |                    |                           |                   |                           |                     |                                |                            |                   |                          |
|---|------------------------|---------------------------|--------------------|---------------------------|-------------------|---------------------------|---------------------|--------------------------------|----------------------------|-------------------|--------------------------|
| Year  | State                  |                           |                    |                           |                   |                           |                     | U.S. Average                   |                            |                   |                          |
|   | State-Local Tax Burden | State Rank (1 is highest) | Federal Tax Burden | State Rank (1 is highest) | Total Tax Burden* | State Rank (1 is highest) | State's Freedom Day | Average State-Local Tax Burden | Average Federal Tax Burden | Total Tax Burden* | National Tax Freedom Day |
| 1970  | 11.8%                  | 4                         | 19.0%              | 34                        | 30.9%             | 7                         | April 23            | 9.8%                           | 19.5%                      | 29.4%             | April 18                 |
| 1971  | 12.0%                  | 3                         | 18.1%              | 31                        | 30.1%             | 6                         | April 20            | 10.1%                          | 18.5%                      | 28.6%             | April 15                 |
| 1972  | 12.6%                  | 3                         | 18.9%              | 28                        | 31.5%             | 3                         | April 25            | 10.4%                          | 19.3%                      | 29.7%             | April 19                 |
| 1973  | 12.1%                  | 3                         | 19.3%              | 30                        | 31.4%             | 6                         | April 25            | 10.2%                          | 19.7%                      | 29.9%             | April 19                 |
| 1974  | 11.7%                  | 4                         | 20.1%              | 30                        | 31.8%             | 8                         | April 27            | 10.2%                          | 20.4%                      | 30.6%             | April 22                 |
| 1975  | 11.5%                  | 6                         | 18.5%              | 28                        | 30.0%             | 9                         | April 20            | 10.2%                          | 18.8%                      | 28.9%             | April 16                 |
| 1976  | 11.5%                  | 8                         | 19.2%              | 25                        | 30.7%             | 7                         | April 23            | 10.3%                          | 19.4%                      | 29.6%             | April 19                 |
| 1977  | 11.4%                  | 8                         | 19.4%              | 28                        | 30.8%             | 12                        | April 23            | 10.2%                          | 19.6%                      | 29.9%             | April 20                 |
| 1978  | 11.1%                  | 9                         | 20.0%              | 23                        | 31.0%             | 7                         | April 24            | 9.8%                           | 20.2%                      | 30.0%             | April 20                 |
| 1979  | 10.4%                  | 9                         | 20.2%              | 32                        | 30.6%             | 17                        | April 22            | 9.4%                           | 20.7%                      | 30.1%             | April 20                 |
| 1980  | 10.4%                  | 7                         | 20.0%              | 40                        | 30.4%             | 21                        | April 21            | 9.4%                           | 20.9%                      | 30.3%             | April 21                 |
| 1981  | 10.6%                  | 6                         | 20.8%              | 35                        | 31.4%             | 16                        | April 25            | 9.4%                           | 21.6%                      | 31.0%             | April 24                 |
| 1982  | 11.4%                  | 3                         | 19.6%              | 42                        | 31.0%             | 12                        | April 24            | 9.7%                           | 20.7%                      | 30.3%             | April 21                 |
| 1983  | 11.9%                  | 4                         | 18.8%              | 41                        | 30.7%             | 6                         | April 22            | 9.7%                           | 19.7%                      | 29.4%             | April 18                 |
| 1984  | 11.8%                  | 4                         | 18.7%              | 32                        | 30.5%             | 6                         | April 22            | 9.8%                           | 19.4%                      | 29.2%             | April 17                 |
| 1985  | 11.8%                  | 3                         | 19.1%              | 30                        | 31.0%             | 5                         | April 24            | 9.9%                           | 19.7%                      | 29.6%             | April 18                 |
| 1986  | 11.8%                  | 4                         | 19.2%              | 27                        | 31.0%             | 8                         | April 24            | 10.0%                          | 19.7%                      | 29.7%             | April 19                 |
| 1987  | 11.8%                  | 6                         | 20.1%              | 22                        | 31.9%             | 8                         | April 27            | 10.2%                          | 20.5%                      | 30.7%             | April 23                 |
| 1988  | 11.8%                  | 4                         | 20.2%              | 20                        | 32.0%             | 6                         | April 27            | 10.2%                          | 20.3%                      | 30.5%             | April 22                 |
| 1989  | 11.6%                  | 4                         | 20.2%              | 26                        | 31.8%             | 8                         | April 27            | 10.2%                          | 20.5%                      | 30.7%             | April 23                 |
| 1990  | 11.8%                  | 3                         | 20.1%              | 21                        | 32.0%             | 5                         | April 27            | 10.3%                          | 20.2%                      | 30.5%             | April 22                 |
| 1991  | 12.1%                  | 4                         | 19.9%              | 20                        | 32.0%             | 6                         | April 27            | 10.5%                          | 19.9%                      | 30.4%             | April 21                 |
| 1992  | 12.2%                  | 5                         | 19.7%              | 19                        | 31.9%             | 6                         | April 27            | 10.6%                          | 19.6%                      | 30.2%             | April 21                 |
| 1993  | 12.3%                  | 2                         | 19.9%              | 18                        | 32.3%             | 6                         | April 28            | 10.5%                          | 19.9%                      | 30.4%             | April 21                 |
| 1994  | 12.4%                  | 2                         | 20.3%              | 21                        | 32.7%             | 5                         | April 30            | 10.5%                          | 20.4%                      | 30.9%             | April 23                 |
| 1995  | 12.4%                  | 2                         | 20.8%              | 18                        | 33.2%             | 6                         | May 02              | 10.5%                          | 20.8%                      | 31.3%             | April 25                 |
| 1996  | 12.3%                  | 4                         | 21.2%              | 20                        | 33.4%             | 5                         | May 02              | 10.4%                          | 21.3%                      | 31.7%             | April 26                 |
| 1997  | 12.0%                  | 5                         | 21.6%              | 21                        | 33.5%             | 8                         | May 03              | 10.3%                          | 21.8%                      | 32.2%             | April 28                 |
| 1998  | 12.0%                  | 4                         | 21.9%              | 26                        | 33.9%             | 9                         | May 04              | 10.4%                          | 22.4%                      | 32.8%             | April 30                 |
| 1999  | 12.0%                  | 3                         | 21.9%              | 24                        | 33.9%             | 9                         | May 04              | 10.4%                          | 22.5%                      | 32.9%             | May 01                   |
| 2000  | 12.0%                  | 4                         | 22.4%              | 24                        | 34.4%             | 11                        | May 06              | 10.4%                          | 23.1%                      | 33.6%             | May 03                   |
| 2001  | 11.8%                  | 4                         | 21.5%              | 21                        | 33.3%             | 11                        | May 02              | 10.5%                          | 22.2%                      | 32.6%             | April 30                 |
| 2002  | 11.6%                  | 4                         | 19.2%              | 22                        | 30.8%             | 11                        | April 23            | 10.3%                          | 19.7%                      | 29.9%             | April 20                 |
| 2003  | 11.4%                  | 4                         | 18.4%              | 21                        | 29.7%             | 11                        | April 19            | 10.2%                          | 18.7%                      | 28.9%             | April 16                 |
| 2004  | 11.3%                  | 5                         | 18.3%              | 20                        | 29.6%             | 13                        | April 18            | 10.3%                          | 18.6%                      | 28.9%             | April 16                 |
| 2005  | 11.7%                  | 6                         | 19.9%              | 20                        | 31.6%             | 12                        | April 26            | 10.7%                          | 20.2%                      | 30.9%             | April 23                 |
| 2006  | 11.6%                  | 7                         | 20.6%              | 20                        | 32.2%             | 12                        | April 28            | 10.6%                          | 21.0%                      | 31.6%             | April 26                 |

\* May not add to total due to rounding.

Source: Bureau of Economic Analysis, Department of Commerce, and Tax Foundation calculations.