



Department of Taxation

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STATE AND LOCAL TAX COMPARISONS: 2012-2013

The TC1 and TC2 publications provide a state by state comparison of state and local taxes, on a per capita basis as well as a percentage of personal income.

Ohio's per capita state and local taxes were \$4,275 in 2012-13, ranking Ohio 25th among the 50 states and the District of Columbia. The high was \$9,560 (District of Columbia) and the low was \$3,046 (Alabama). The U.S. average was \$4,604.

As a percent of personal income, combined state and local taxes in Ohio ranked 17th at 10.6 percent. This compares to a high of 17.8 percent (Alaska) and a low of 7.9 percent (South Dakota). The US average was 10.5 percent.

State and local taxes include all taxes levied within the State of Ohio, including such state taxes as the personal income tax, sales tax, and corporate franchise tax, as well as local taxes that include municipal income, local permissive sales and various property taxes.

Population estimates were derived from the U.S. Department of Commerce, Bureau of Census and can be found using this link http://www.census.gov/popest/data/historical/2010s/vintage_2013/state.html. State and local taxes were extracted from "Government Finances" (<http://www.census.gov/govs/local/?cssp=SERP>) data series of the U.S. Department of Commerce, Bureau of the Census (issued September 25, 2015). Personal income were obtained through the U.S. Department of Commerce, Bureau of Economic Analysis (updated September 30, 2015): data (<http://www.bea.gov/iTable/iTable.cfm?reqid=70&step=1&isuri=1&acrdn=4#reqid=70&step=30&isuri=1&7022=21&7023=0&7024=nonindustry&7033=-1&7025=0&7026=xx&7027=2012&7001=421&7028=-1&7031=0&7040=-1&7083=levels&7029=21&7090=70/SA1-3.xls>).

The tax data are for fiscal year 2013, meaning any twelve month accounting period that ended between July 1, 2012 and June 30, 2013. Most states (including Ohio) use a July through June accounting period so the state data generally reflects the July 1, 2012 - June 30, 2013 period. Most local governments (including those in Ohio) use a calendar year based accounting period, so the local tax figures most commonly reflect the January 1 - December 31, 2012 period. Population data (used in Table TC-1) is an estimate derived for calendar year 2013 while the personal income data (used in table TC-2) are for calendar year 2012.

**PER CAPITA STATE AND LOCAL TAXES
 2012-2013**

<u>State</u>	<u>Total</u> <u>Taxes</u>	<u>Rank</u>	<u>State</u> <u>Taxes</u>	<u>Rank</u>	<u>Local</u> <u>Taxes</u>	<u>Rank</u>
Alabama	\$ 3,046	51	\$ 1,917	43	\$ 1,129	44
Alaska	\$ 9,240	2	\$ 6,982	2	\$ 2,258	9
Arizona	\$ 3,419	45	\$ 2,033	40	\$ 1,386	33
Arkansas	\$ 3,637	37	\$ 2,901	17	\$ 736	51
California	\$ 5,339	14	\$ 3,474	11	\$ 1,864	20
Colorado	\$ 4,341	24	\$ 2,135	39	\$ 2,207	10
Connecticut	\$ 7,265	5	\$ 4,502	4	\$ 2,763	4
Delaware	\$ 4,609	20	\$ 3,615	9	\$ 994	46
District of Columbia	\$ 9,560	1	\$ -	51	\$ 9,560	1
Florida	\$ 3,386	46	\$ 1,809	47	\$ 1,576	27
Georgia	\$ 3,324	47	\$ 1,783	49	\$ 1,541	29
Hawaii	\$ 5,727	9	\$ 4,340	5	\$ 1,388	32
Idaho	\$ 3,167	49	\$ 2,220	37	\$ 946	49
Illinois	\$ 5,377	13	\$ 3,006	14	\$ 2,371	7
Indiana	\$ 3,792	34	\$ 2,577	25	\$ 1,216	39
Iowa	\$ 4,461	21	\$ 2,710	20	\$ 1,752	23
Kansas	\$ 4,458	22	\$ 2,633	23	\$ 1,825	21
Kentucky	\$ 3,511	40	\$ 2,461	31	\$ 1,050	45
Louisiana	\$ 3,798	32	\$ 1,994	41	\$ 1,804	22
Maine	\$ 4,820	16	\$ 2,924	15	\$ 1,896	19
Maryland	\$ 5,477	11	\$ 3,056	13	\$ 2,421	5
Massachusetts	\$ 5,737	8	\$ 3,571	10	\$ 2,166	11
Michigan	\$ 3,751	35	\$ 2,520	27	\$ 1,231	38
Minnesota	\$ 5,549	10	\$ 4,057	6	\$ 1,491	31
Mississippi	\$ 3,431	44	\$ 2,475	30	\$ 956	48
Missouri	\$ 3,460	43	\$ 1,843	44	\$ 1,617	26
Montana	\$ 3,795	33	\$ 2,605	24	\$ 1,190	41
Nebraska	\$ 4,655	18	\$ 2,526	26	\$ 2,129	12
Nevada	\$ 3,877	30	\$ 2,518	28	\$ 1,359	35
New Hampshire	\$ 4,194	27	\$ 1,775	50	\$ 2,419	6
New Jersey	\$ 6,315	6	\$ 3,267	12	\$ 3,048	3
New Mexico	\$ 3,676	36	\$ 2,494	29	\$ 1,182	43
New York	\$ 8,065	4	\$ 3,749	8	\$ 4,317	2

<u>State</u>	<u>Total</u> <u>Taxes</u>	<u>Rank</u>	<u>State</u> <u>Taxes</u>	<u>Rank</u>	<u>Local</u> <u>Taxes</u>	<u>Rank</u>
North Carolina	\$ 3,609	38	\$ 2,414	32	\$ 1,195	40
North Dakota	\$ 8,826	3	\$ 7,325	1	\$ 1,501	30
Ohio	\$ 4,275	25	\$ 2,378	33	\$ 1,897	18
Oklahoma	\$ 3,495	42	\$ 2,309	36	\$ 1,185	42
Oregon	\$ 3,907	28	\$ 2,331	34	\$ 1,576	28
Pennsylvania	\$ 4,629	19	\$ 2,659	22	\$ 1,970	14
Rhode Island	\$ 5,138	15	\$ 2,796	19	\$ 2,341	8
South Carolina	\$ 3,192	48	\$ 1,827	45	\$ 1,366	34
South Dakota	\$ 3,510	41	\$ 1,815	46	\$ 1,695	25
Tennessee	\$ 3,106	50	\$ 1,806	48	\$ 1,301	37
Texas	\$ 3,871	31	\$ 1,955	42	\$ 1,915	17
Utah	\$ 3,512	39	\$ 2,180	38	\$ 1,332	36
Vermont	\$ 5,425	12	\$ 4,594	3	\$ 830	50
Virginia	\$ 4,243	26	\$ 2,323	35	\$ 1,920	16
Washington	\$ 4,417	23	\$ 2,678	21	\$ 1,739	24
West Virginia	\$ 3,896	29	\$ 2,907	16	\$ 990	47
Wisconsin	\$ 4,804	17	\$ 2,876	18	\$ 1,928	15
Wyoming	\$ 5,800	7	\$ 3,752	7	\$ 2,048	13
U.S. Average	\$ 4,604		\$ 2,681		\$ 1,923	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2013" (Source: U.S. Census Bureau, 2013 Census of Governments: Finance - Surveys of State and Local Government Finances). Issued September 25, 2015.

<http://www.census.gov/govs/local/?cssp=SERP>

and

U.S. Department of Commerce, Bureau of the Census, State population totals: Annual population estimates: April 1, 2010 to July 1, 2013; accessed from web site December 17, 2015

http://www.census.gov/popest/data/historical/2010s/vintage_2013/state.html

**STATE AND LOCAL TAXES
 AS A PERCENTAGE OF PERSONAL INCOME, 2012-2013**

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
Alabama	8.5%	47	5.3%	39	3.1%	39
Alaska	17.8%	1	13.4%	2	4.3%	16
Arizona	9.4%	39	5.6%	37	3.8%	30
Arkansas	10.1%	28	8.0%	8	2.0%	50
California	11.3%	13	7.3%	11	3.9%	24
Colorado	9.5%	35	4.7%	44	4.8%	6
Connecticut	11.6%	10	7.2%	13	4.4%	15
Delaware	10.4%	18	8.2%	7	2.2%	49
District of Columbia	14.1%	4	0.0%	51	14.1%	1
Florida	8.3%	49	4.4%	48	3.9%	27
Georgia	9.0%	43	4.8%	42	4.2%	19
Hawaii	13.0%	5	9.8%	4	3.1%	40
Idaho	9.2%	40	6.4%	23	2.7%	48
Illinois	11.7%	9	6.5%	20	5.1%	4
Indiana	10.0%	29	6.8%	17	3.2%	36
Iowa	10.3%	22	6.3%	26	4.0%	22
Kansas	10.2%	24	6.0%	29	4.2%	18
Kentucky	9.8%	32	6.9%	16	2.9%	43
Louisiana	9.4%	38	4.9%	41	4.5%	13
Maine	12.2%	7	7.4%	10	4.8%	8
Maryland	10.4%	19	5.8%	34	4.6%	11
Massachusetts	10.2%	25	6.3%	24	3.8%	28
Michigan	9.7%	34	6.5%	21	3.2%	37
Minnesota	11.8%	8	8.6%	5	3.2%	38
Mississippi	10.4%	20	7.5%	9	2.9%	44
Missouri	8.7%	44	4.6%	46	4.1%	21
Montana	9.8%	33	6.7%	19	3.1%	42
Nebraska	10.3%	23	5.6%	38	4.7%	10
Nevada	10.0%	30	6.5%	22	3.5%	33
New Hampshire	8.3%	48	3.5%	50	4.8%	7
New Jersey	11.5%	11	5.9%	31	5.5%	3
New Mexico	10.3%	21	7.0%	15	3.3%	35
New York	15.1%	3	7.0%	14	8.1%	2
North Carolina	9.4%	37	6.3%	25	3.1%	41

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
North Dakota	16.4%	2	13.6%	1	2.8%	47
Ohio	10.6%	17	5.9%	32	4.7%	9
Oklahoma	8.5%	46	5.6%	36	2.9%	45
Oregon	10.1%	27	6.0%	30	4.1%	20
Pennsylvania	10.1%	26	5.8%	33	4.3%	17
Rhode Island	11.1%	15	6.1%	28	5.1%	5
South Carolina	9.1%	41	5.2%	40	3.9%	26
South Dakota	7.9%	51	4.1%	49	3.8%	29
Tennessee	8.0%	50	4.6%	45	3.3%	34
Texas	9.0%	42	4.6%	47	4.5%	14
Utah	9.9%	31	6.2%	27	3.8%	31
Vermont	12.3%	6	10.4%	3	1.9%	51
Virginia	8.7%	45	4.7%	43	3.9%	25
Washington	9.4%	36	5.7%	35	3.7%	32
West Virginia	11.0%	16	8.2%	6	2.8%	46
Wisconsin	11.3%	12	6.8%	18	4.6%	12
Wyoming	11.2%	14	7.3%	12	4.0%	23
U.S. Average	10.5%		6.1%		4.4%	

Sources:

U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2013" (Source: U.S. Census Bureau, 2013 Census of Governments: Finance - Surveys of State and Local Government Finances). Issued September 25, 2015;
<http://www.census.gov/govs/local/?cssp=SERP>

and

U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Data, 2012 Personal Income Summary; last updated September 30, 2015;
<http://www.bea.gov/iTable/iTable.cfm?reqid=70&step=1&isuri=1&acrnd=4#reqid=70&step=30&isuri=1&7022=21&7023=0&7024=non-industry&7033=-1&7025=0&7026=xx&7027=2012&7001=421&7028=-1&7031=0&7040=-1&7083=levels&7029=21&7090=70>