

State of Wisconsin
Department of Revenue

Tax Rates

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

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1. What are the individual income tax rates?

Wisconsin individual income tax rates vary from 3.86% to 7.65%, depending upon marital status and income.

For single taxpayers and taxpayers qualified to file as head of household with taxable income:

over	but not over	2019 tax is	of the amount over
\$0	\$11,760	3.86%	\$0
\$11,760	\$23,520	\$453.94 + 5.04%	\$11,760
\$23,520	\$258,950	\$1,046.64 + 6.27%	\$23,520
\$258,950		\$15,808.10 + 7.65%	\$258,950

For married taxpayers filing a joint return with taxable income:

over	but not over	2019 tax is	of the amount over
\$0	\$15,680	3.86%	\$0
\$15,680	\$31,360	\$605.25 + 5.04%	\$15,680

over	but not over	2019 tax is	of the amount over
\$31,360	\$345,270	\$1,395.52 + 6.27%	\$31,360
\$345,270		\$21,077.68 + 7.65%	\$345,270

For married taxpayers filing separate returns with taxable income:

over	but not over	2019 tax is	of the amount over
\$0	\$7,840	3.86%	\$0
\$7,840	\$15,680	\$302.62 + 5.04%	\$7,840
\$15,680	\$172,630	\$697.76 + 6.27%	\$15,680
\$172,630		\$10,538.53 + 7.65%	\$172,630

Note: Nonresidents and part-year residents must prorate the tax based on the ratio of their Wisconsin income to their federal adjusted gross income. See the Wisconsin [Form 1NPR](#) for further details.

2. What is the sales tax rate?

The Wisconsin sales tax is a 5% tax imposed on the sales price of retailers who sell, license, lease, or rent tangible personal property, certain coins and stamps, certain leased property affixed to realty, or certain digital goods, or sell, license, perform, or furnish taxable services in Wisconsin.

3. What is the use tax rate?

The Wisconsin use tax is a 5% tax imposed on the purchase price of tangible personal property, certain coins and stamps, certain leased property affixed to realty, certain digital goods, or taxable services that are used, stored, or consumed within Wisconsin, but upon which a Wisconsin sales or use tax has not previously been paid.

4. What is the county rate?

For the 68 Wisconsin counties who have adopted a county tax, the county tax is a 0.5% tax imposed on the sales price from retail sales, licenses, leases, or rentals of tangible personal property, certain coins and stamps, certain leased property affixed to realty, or certain digital goods, or the selling, licensing, performing, or furnishing of taxable services in a county with a county tax. Exceptions to the county tax treatment and special situations are explained in Part 18.D.(2) through (5) in Publication 201, *Wisconsin Sales and Use Tax Information*.

Retailers who make sales subject to the 0.5% county tax must collect 5.5% sales tax on their retail sales:

- o 5% state sales tax, and
- o 0.5% county sales tax.

Sales Tax Rate Chart

The following chart lists the total sales and use tax rate for each county. The effective date of the county or stadium tax is shown below the tax rate for those counties in which the county or stadium tax applies.

COUNTY NAME AND CODE	STATE TAX RATE	COUNTY TAX RATE & EFFECTIVE DATES	STADIUM TAX RATE & EFFECTIVE DATES	TOTAL
Adams (1)	5%	0.50% -- 1/1/94		5.50%
Ashland (2)	5%	0.50% -- 4/1/88		5.50%
Barron (3)	5%	0.50% -- 4/1/86		5.50%
Bayfield (4)	5%	0.50% -- 4/1/91		5.50%
Brown (5)	5%	0.50%-- 1/1/18	(0.50% for 11/1/00 - 9/30/15)	5.50%
Buffalo (6)	5%	0.50% -- 4/1/87		5.50%
Burnett (7)	5%	0.50% -- 4/1/89		5.50%
Calumet (8)	5%	0.50% -- 4/1/18		5.50%
Chippewa (9)	5%	0.50% -- 4/1/91		5.50%
Clark (10)	5%	0.50% -- 1/1/09		5.50%
Columbia (11)	5%	0.50% -- 4/1/89		5.50%
Crawford (12)	5%	0.50% -- 4/1/91		5.50%
Dane (13)	5%	0.50% -- 4/1/91		5.50%
Dodge (14)	5%	0.50% -- 4/1/94		5.50%
Door (15)	5%	0.50% -- 4/1/88		5.50%
Douglas (16)	5%	0.50% -- 4/1/91		5.50%
Dunn (17)	5%	0.50% -- 4/1/86		5.50%
Eau Claire (18)	5%	0.50% -- 1/1/99		5.50%
Florence (19)	5%	0.50% -- 7/1/06		5.50%
Fond du Lac (20)	5%	0.50% -- 4/1/10		5.50%
Forest (21)	5%	0.50% -- 4/1/95		5.50%
Grant (22)	5%	0.50% -- 4/1/02		5.50%
Green (23)	5%	0.50% -- 1/1/03		5.50%
Green Lake (24)	5%	0.50% -- 7/1/99		5.50%
Iowa (25)	5%	0.50% -- 4/1/87		5.50%
Iron (26)	5%	0.50% -- 4/1/91		5.50%
Jackson (27)	5%	0.50% -- 4/1/87		5.50%
Jefferson (28)	5%	0.50% -- 4/1/91		5.50%
Juneau (29)	5%	0.50% -- 4/1/92		5.50%
Kenosha (30)	5%	0.50% -- 4/1/91		5.50%

COUNTY NAME AND CODE	STATE TAX RATE	COUNTY TAX RATE & EFFECTIVE DATES	STADIUM TAX RATE & EFFECTIVE DATES	TOTAL
Kewaunee (31)	5%	0.50% -- 4/1/17		5.50%
La Crosse (32)	5%	0.50% -- 4/1/90		5.50%
Lafayette (33)	5%	0.50% -- 4/1/01		5.50%
Langlade (34)	5%	0.50% -- 4/1/88		5.50%
Lincoln (35)	5%	0.50% -- 4/1/87		5.50%
Manitowoc (36)	5%			5%
Marathon (37)	5%	0.50% -- 4/1/87		5.50%
Marinette (38)	5%	0.50% -- 10/1/01		5.50%
Marquette (39)	5%	0.50% -- 4/1/89		5.50%
Menominee (72)	5%	0.50% -- 4/1/20		5.50% -- 4/1/20
Milwaukee (40)	5%	0.50% -- 4/1/91	0.10% (1/1/96 - 3/31/20)	5.50% -- 4/1/20
Monroe (41)	5%	0.50% -- 4/1/90		5.50%
Oconto (42)	5%	0.50% -- 7/1/94		5.50%
Oneida (43)	5%	0.50% -- 4/1/87		5.50%
Outagamie (44)	5%	0.50% -- 1/1/20		5.50%
Ozaukee (45)	5%	0.50% -- 4/1/91	0.10% (1/1/96 - 3/31/20)	5.50% -- 4/1/20
Pepin (46)	5%	0.50% -- 4/1/91		5.50%
Pierce (47)	5%	0.50% -- 4/1/88		5.50%
Polk (48)	5%	0.50% -- 4/1/88		5.50%
Portage (49)	5%	0.50% -- 4/1/89		5.50%
Price (50)	5%	0.50% -- 1/1/93		5.50%
Racine (51)	5%		0.10% (1/1/96 - 3/31/20)	5% -- 4/1/20
Richland (52)	5%	0.50% -- 4/1/89		5.50%
Rock (53)	5%	0.50% -- 4/1/07		5.50%
Rusk (54)	5%	0.50% -- 4/1/87		5.50%
St. Croix (55)	5%	0.50% -- 4/1/87		5.50%
Sauk (56)	5%	0.50% -- 4/1/92		5.50%
Sawyer (57)	5%	0.50% -- 4/1/87		5.50%
Shawano (58)	5%	0.50% -- 4/1/90		5.50%
Sheboygan (59)	5%	0.50% -- 1/1/17		5.50%

COUNTY NAME AND CODE	STATE TAX RATE	COUNTY TAX RATE & EFFECTIVE DATES	STADIUM TAX RATE & EFFECTIVE DATES	TOTAL
Taylor (60)	5%	0.50% -- 7/1/99		5.50%
Trempealeau (61)	5%	0.50% -- 10/1/95		5.50%
Vernon (62)	5%	0.50% -- 1/1/97		5.50%
Vilas (63)	5%	0.50% -- 4/1/88		5.50%
Walworth (64)	5%	0.50% -- 4/1/87		5.50%
Washburn (65)	5%	0.50% -- 4/1/91		5.50%
Washington (66)	5%	0.50% -- 1/1/99	0.10% (1/1/96 - 3/31/20)	5.50% -- 4/1/20
Waukesha (67)	5%		0.10% (1/1/96 - 3/31/20)	5% -- 4/1/20
Waupaca (68)	5%	0.50% -- 4/1/89		5.50%
Waushara (69)	5%	0.50% -- 4/1/90		5.50%
Winnebago (70)	5%			5%
Wood (71)	5%	0.50% -- 1/1/04		5.50%

Caution: Retailers who are not located in a county with a tax are still subject to the county tax and are required to collect and remit it, if they:

- make taxable sales that are sourced to (i.e., take place in) a county with a tax; or
- sell a motor vehicle, boat, recreational vehicle, or aircraft that will be customarily kept in a county which has adopted the county tax.

Note: Additional information on which county tax is imposed on sales and leases of motor vehicles, boats, recreational vehicles, aircraft, snowmobiles, trailers, semitrailers, all-terrain vehicles, utility vehicles, and off-highway motorcycles is provided in Part 18.D.(4) and (5) of Publication 201, *Wisconsin Sales and Use Tax Information*.

[To determine the appropriate Wisconsin state, county, and/or stadium sales and use tax rate that applies to a particular transaction, click here.](#)

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of April 20, 2020: Sections 71.06, 77.52, 77.522, 77.53, 77.70, 77.705, 77.706, 77.707, 77.72, 77.785, 77.981, 77.99, 77.994, 77.995, 77.9962, 78.015, 78.017, 78.405, 78.407, 139.02, 139.03, 139.31, 139.76 and 168.12, Wis. Stats.

Laws enacted and in effect after April 20, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to April 20, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

WISCONSIN DEPARTMENT OF REVENUE

Customer Service Bureau

PO Box 8949

Madison, WI 53708-8949

Phone: (608) 266-2776

Fax: (608) 267-1030

Email additional questions to DORSalesandUse@wisconsin.gov

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100047

April 20, 2020

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