

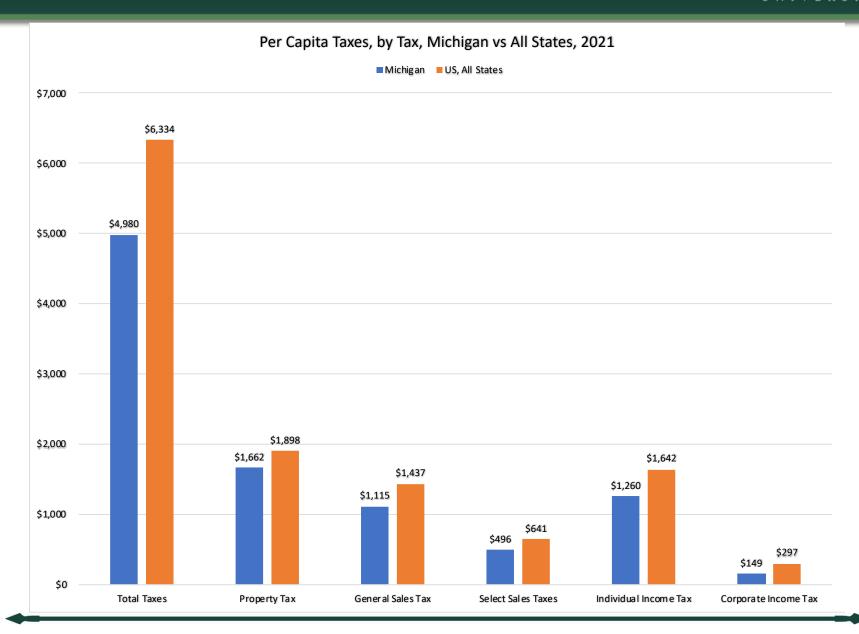
## Michigan Tax Levels Compared to All States, by Tax, 2021

Ron Fisher



## Per Capita Tax

- Per capita taxes in Michigan are substantially lower than the average of all states
- Per capita amounts for each major tax category also are lower in Michigan than the average of all states
  - property tax,
  - general sales tax,
  - selective sales tax,
  - individual income tax,
  - corporate income tax





## Taxes as a Percentage of Income

- The same is true for taxes as a percentage of income, often known as the overall effective tax rate – lower in Michigan than the average of all states
  - In total
  - For each major tax category

