

# Massachusetts

## State-Local Tax Burden Compared to U.S. Average

### 1977-2009

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	12.1%	4	\$707	\$258	\$965	\$8,005	10.4%	\$7,707
1978	12.1%	3	\$785	\$275	\$1,060	\$8,788	10.2%	\$8,526
1979	11.5%	3	\$834	\$286	\$1,120	\$9,757	9.7%	\$9,493
1980	11.0%	3	\$883	\$310	\$1,192	\$10,828	9.4%	\$10,441
1981	10.8%	3	\$967	\$347	\$1,315	\$12,160	9.2%	\$11,603
1982	10.4%	5	\$986	\$387	\$1,373	\$13,209	9.2%	\$12,489
1983	10.4%	7	\$1,045	\$417	\$1,462	\$14,102	9.5%	\$12,911
1984	10.3%	9	\$1,144	\$466	\$1,610	\$15,579	9.7%	\$14,055
1985	10.3%	8	\$1,264	\$515	\$1,779	\$17,261	9.7%	\$15,262
1986	10.6%	5	\$1,414	\$547	\$1,961	\$18,573	9.7%	\$16,171
1987	10.6%	8	\$1,531	\$597	\$2,128	\$20,167	9.8%	\$17,128
1988	10.2%	13	\$1,592	\$648	\$2,240	\$22,049	9.7%	\$18,318
1989	10.1%	13	\$1,697	\$676	\$2,373	\$23,607	9.7%	\$19,696
1990	10.5%	7	\$1,826	\$678	\$2,504	\$23,924	9.8%	\$20,572
1991	10.9%	5	\$1,935	\$694	\$2,629	\$24,181	9.9%	\$21,089
1992	11.0%	9	\$1,993	\$740	\$2,733	\$24,828	10.1%	\$21,645
1993	10.9%	9	\$2,059	\$775	\$2,834	\$25,961	10.2%	\$22,514
1994	11.0%	8	\$2,187	\$793	\$2,980	\$27,185	10.2%	\$23,419
1995	10.8%	6	\$2,292	\$820	\$3,111	\$28,712	10.1%	\$24,640
1996	10.7%	7	\$2,429	\$837	\$3,266	\$30,521	9.9%	\$25,851
1997	10.5%	8	\$2,554	\$879	\$3,432	\$32,808	9.7%	\$27,486
1998	10.4%	7	\$2,743	\$921	\$3,664	\$35,333	9.6%	\$29,332
1999	9.9%	11	\$2,810	\$965	\$3,775	\$38,071	9.4%	\$31,056
2000	9.7%	15	\$3,021	\$1,066	\$4,087	\$42,250	9.4%	\$33,012
2001	9.8%	11	\$3,223	\$1,124	\$4,348	\$44,210	9.4%	\$34,012
2002	9.6%	15	\$2,976	\$1,062	\$4,038	\$42,009	9.5%	\$33,340
2003	9.9%	13	\$3,068	\$1,091	\$4,159	\$41,877	9.6%	\$33,845
2004	10.2%	11	\$3,396	\$1,150	\$4,546	\$44,618	9.6%	\$35,957
2005	10.3%	8	\$3,543	\$1,372	\$4,915	\$47,865	9.6%	\$38,813
2006	10.2%	13	\$3,705	\$1,560	\$5,265	\$51,601	9.7%	\$41,494
2007	9.9%	17	\$3,844	\$1,610	\$5,453	\$54,974	9.8%	\$43,786
2008	10.2%	12	\$4,045	\$1,627	\$5,672	\$55,470	9.9%	\$44,294
2009	10.0%	11	\$3,868	\$1,448	\$5,316	\$53,029	9.8%	\$42,539

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.

