

**Massachusetts**  
**State-Local Tax Burden Compared to U.S. Average**  
**1977-2009**

| Year | Rate  | Rank (1 is highest) | State                              |                                       |   |                   | U.S. Average |                   |
|------|-------|---------------------|------------------------------------|---------------------------------------|---|-------------------|--------------|-------------------|
|      |       |                     | 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.