**Fiscal Facts: Wisconsin’s manufacturing tax rating varies by study**

How do Wisconsin’s overall taxes on manufac­turers compare to other states? A brief scan of relevant studies finds differing conclusions.

A 2015 study by the Upjohn Institute for Employment Research ranked Wisconsin taxes on export industries like manufacturing and agriculture as 11th lowest out of the 33 states examined, with the taxes in Ohio being lower than Wisconsin and those in Indiana, Michigan, Iowa, Illinois, and Minnesota being higher.

In 2015, the Tax Foundation ranked Wisconsin 15th in the country for low taxes on capital-intensive manufacturers and 28th for labor-intensive manufacturers, which was better than Indiana and Illinois but not as good as the rankings for Ohio, Minnesota, Michigan, and Iowa.

*This information is a service of the Wisconsin Policy Forum, the state’s leading resource for nonpartisan state and local government research and civic education. Learn more at wispolicyforum.org.*