





TAXES & FACTORS	INDIANA	Illinois	Kentucky	Michigan	Ohio
Corporate Income Tax Rate (a)	6.0%	9.50%	4-6%	6.0%	0-0.26%
State Apportionment of Corporate Income	Single Sales Factor	Single Sales Factor	Sales, Property, & Payroll with Sales Double-Weighted	Single Sales Factor	Gross Receipts Tax (known as: Commercial Activity Tax)
Individual Income Tax Rate (a)	3.23%	4.95%	2% - 6%	4.25%	0.495% - 4.997%
Local Average Individual Income Tax Rate (b)	1.56%	NONE	2.08%	1.70%	2.25%
Local Average & Sales Tax Rate	7.00%	6.25%	6.00%	6.00%	5.75%
Unemployment Insurance Tax Rate times (x) State Wage Base	\$237.50	\$447.12	\$275.40	\$243.00	\$243.00
Workers' Compensation Premium Rate Index (Per \$100 of Payroll)	\$1.05	\$2.23	\$1.52	\$1.57	\$1.45
Mean Hourly Wage	\$21.51	\$27.07	\$21.13	\$24.38	\$22.65
Cost of Living Index	96.4	111.8	93.9	96.6	96.2
Right To Work	YES	No	Yes	YES	No

(a) The effective local income tax rate is calculated by taking the mean of the income tax rate in the most populous city and the capital city.

(b) QCEW 2015 - Statewide, Total-all industries, Private, All establishment sizes, Average Annual Pay/2080

Source—Tax Foundation (2017 State Business Tax Climate Index). Federation of Tax Administrators (State Apportionment of Corporate Income, Jan 2017). Oregon Dept. of Consumer & Business Services (Oregon Workers' Compensation Premium Rate Ranking, Oct 2016). Various state unemployment insurance agencies. ADP FastFacts. PayrollTaxes.com. Bureau of Labor Statistics - Quarterly Census of Employment & Wages (9/2017). Emsi 2017.3 (using C2ER Cost of Living data). National Right To Work Legal Defense Foundation. Area Development (9/2017). Chief Executive (5/2017). CNBC (7/2017). Forbes (11/2016). Tax Foundation (9/2016). Reviewed 09/15/2017