

Business Establishment Counts IDES all states

	2006A	2007A	2008A	2009A	2010A	2011A	2012A	2013 A half		USE THIS		2013 change from 2012
										2009 - 2012	2009 - 2013H	
AK	19,020	19,078	19,386	19,243	19,207	19,437	19,791	19,804	TX	29,466	38,280	8,814
AL	110,500	113,658	115,049	110,868	110,326	109,585	109,537	109,009	NY	19,478	27,876	8,398
AR	77,059	78,654	81,396	81,402	80,817	81,069	80,779	82,457	IL	18,222	25,699	7,478
AZ	147,203	156,493	158,755	151,369	142,100	141,933	144,693	142,788	FL	12,919	25,533	12,614
CA	1,235,508	1,260,646	1,293,475	1,307,573	1,299,754	1,344,644	1,303,474	1,293,199	WA	11,792	17,809	6,018
CO	171,781	175,442	175,410	171,712	168,176	166,515	168,968	170,604	PA	9,664	3,361	-6,303
CT	107,669	108,675	109,377	108,449	107,318	106,852	107,737	108,924	MA	9,572	9,651	79
DC	31,510	33,162	33,574	33,766	34,387	35,436	35,608	34,680	VA	8,564	9,624	1,060
DE	29,651	30,391	29,610	28,541	27,955	27,351	27,226	27,467	NE	6,807	9,420	2,613
FL	577,514	595,876	612,691	588,679	585,369	586,448	601,598	614,212	NC	6,226	3,542	-2,684
GA	253,461	261,431	265,897	261,356	257,276	256,777	260,493	263,839	OR	4,203	4,647	444
HI	35,220	36,404	36,801	37,157	36,363	36,186	36,286	36,693	Mn	3,770	6,106	2,335
IA	87,157	87,647	88,081	88,437	87,833	87,371	89,146	90,844	ND	3,685	4,772	1,087
ID	51,971	53,714	53,970	53,122	51,791	50,906	50,255	50,284	MO	3,663	6,372	2,709
IL	340,993	350,775	359,074	364,881	369,109	375,999	383,103	390,581	MD	3,360	6,165	2,805
In	150,419	153,302	155,007	154,058	152,261	153,966	154,603	154,161	KY	3,302	8,680	5,378
KS	79,642	79,652	80,984	82,149	82,025	82,440	79,284	79,125	OK	3,252	4,283	1,030
KY	104,947	108,724	105,379	101,929	103,971	102,539	105,231	110,609	WI	2,859	4,428	1,569
LA	116,036	114,514	118,306	119,517	123,042	119,607	121,679	121,863	LA	2,162	2,346	184
MA	201,693	204,301	206,680	207,248	213,799	221,487	216,820	216,899	DC	1,842	914	-928
MD	159,421	163,763	162,591	160,514	160,241	160,893	163,874	166,678	NM	1,351	886	-465
ME	46,126	47,039	47,746	47,018	46,092	46,163	46,540	46,095	WV	1,144	1,432	289
MI	252,038	249,746	251,347	246,199	240,784	235,238	232,331	231,140	IA	708	2,406	1,698
Mn	158,735	159,339	160,475	156,185	154,902	157,898	159,955	162,290	SD	591	771	180
MO	162,266	164,990	165,551	163,772	163,885	164,544	167,435	170,144	AK	548	561	13
MS	64,687	65,682	66,578	66,370	64,990	64,839	64,783	65,945	In	545	103	-442
MT	38,879	40,140	40,721	40,333	39,872	39,827	40,260	40,924	WY	396	446	50
NC	236,433	244,340	249,383	244,421	243,650	246,482	250,647	247,963	NH	133	258	125
ND	22,986	22,922	23,393	23,513	23,924	25,125	27,198	28,285	TN	119	2,269	2,150
NE	54,107	54,883	55,712	56,066	55,795	56,438	62,873	65,485	UT	59	1,114	1,055
NH	46,263	46,685	46,948	46,317	45,661	45,705	46,450	46,575	MT	-73	591	664
NJ	273,437	264,735	266,149	260,567	261,455	258,986	254,384	257,179	RI	-103	73	176
NM	49,125	50,033	50,805	50,325	51,092	51,492	51,676	51,211	VT	-206	-188	19
NV	70,568	73,869	75,912	74,353	70,876	70,295	71,520	72,898	ME	-478	-924	-445
NY	558,097	563,450	569,694	571,970	574,781	583,226	591,448	599,845	AR	-623	1,054	1,677
OH	276,109	277,578	279,135	274,570	270,815	273,710	272,995	273,076	CT	-712	475	1,187
OK	91,294	93,860	95,338	95,482	96,503	97,044	98,734	99,765	GA	-863	2,483	3,346

OR	122,396	125,387	123,137	123,519	121,752	124,730	127,722	128,166	HI	-871	-464	407
PA	319,410	324,669	327,611	326,846	326,001	332,271	336,510	330,207	DE	-1,315	-1,074	241
RI	35,278	35,425	35,082	34,656	34,345	34,205	34,552	34,728	AL	-1,331	-1,859	-528
SC	125,345	113,310	114,666	109,836	107,129	107,094	108,351	111,972	SC	-1,485	2,137	3,621
SD	27,460	27,817	28,163	28,375	28,422	28,658	28,966	29,146	OH	-1,575	-1,494	81
TN	133,020	137,501	139,585	137,382	135,455	135,099	137,501	139,651	MS	-1,588	-426	1,162
TX	520,897	552,608	548,139	549,700	556,286	566,120	579,166	587,980	CO	-2,744	-1,108	1,636
UT	82,297	82,922	83,560	81,651	79,603	80,152	81,710	82,765	NV	-2,833	-1,455	1,379
VA	209,303	219,242	222,884	221,916	222,700	224,817	230,479	231,540	KS	-2,865	-3,024	-159
VT	22,964	23,268	23,335	22,994	22,588	22,655	22,788	22,806	ID	-2,867	-2,838	29
WA	208,892	213,406	215,937	219,502	227,264	224,445	231,293	237,311	CA	-4,099	-14,374	-10,275
WI	153,442	152,094	152,628	149,306	148,043	150,472	152,165	153,734	NJ	-6,183	-3,388	2,795
WV	44,523	44,836	44,770	44,420	44,384	44,779	45,564	45,852	AZ	-6,676	-8,581	-1,905
WY	22,406	22,929	23,487	23,503	23,434	23,545	23,900	23,949	MI	-13,868	-15,059	-1,192

Local Area Unemployment Statistics
Original Data Value

Series Id: LASST170000000000003
Seasonally Adjusted
Area: Illinois
Area Type: Statewide
State/Region/Division Illinois
Years: 2003 to 2013

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2003	6.6	6.6	6.6	6.7	6.8	6.9	6.9	7.0	6.9	6.8	6.6	6.5	
2004	6.4	6.3	6.3	6.3	6.3	6.2	6.2	6.2	6.2	6.2	6.1	6.1	
2005	6.0	6.0	6.0	6.0	5.9	5.9	5.8	5.8	5.7	5.6	5.5	5.3	
2006	5.2	5.0	4.8	4.7	4.7	4.6	4.6	4.5	4.4	4.4	4.4	4.5	
2007	4.5	4.6	4.7	4.8	4.9	5.1	5.2	5.3	5.3	5.4	5.4	5.5	
2008	5.5	5.5	5.6	5.8	6.1	6.3	6.6	6.7	6.8	7.0	7.2	7.6	
2009	8.0	8.5	9.0	9.5	9.8	10.1	10.4	10.6	10.8	11.0	11.2	11.3	
2010	11.3	11.3	11.1	10.9	10.7	10.5	10.3	10.1	10.0	9.8	9.6	9.5	
2011	9.4	9.3	9.3	9.5	9.7	9.9	10.1	10.1	10.1	9.9	9.6	9.4	
2012	9.1	8.9	8.8	8.8	8.9	9.0	9.0	8.9	8.9	8.8	8.7	8.6	
2013	9.0	9.5	9.5	9.3	9.1	9.1	9.2	9.2	9.1	8.9	8.7	8.6	

State Comparisons (1 of 13)

August, 2013

ILLINOIS/CALIFORNIA STATE TAX COMPARISON

		ILLINOIS	CALIFORNIA
INCOME TAXES			
	Corporate Income Tax Rate	9.50%	8.80%
	Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
	Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	100-0-0
	Personal Income Tax Rate	5.00%	12.30%
	Personal Income Tax Rate Structure	Flat	Top Progressive
SALES, USE, AND GROSS RECEIPTS TAXES			
	Sales Tax Rate		
	General Sales Tax Rate (Statewide)	6.25%	7.5%
	Additional Local Sales Taxes Authorized	Yes	Yes
	Rate on Electricity	5.00%	Exempt
	Rate on Natural Gas	5.00%	Exempt
	Sales Tax Exemptions		
	% of Services Exempt	97%	88%
	Manufacturing Machinery	Exempt	Taxed
	Custom Software	Exempt	Exempt
PROPERTY TAXES			
	Effective Tax Rate for Representative Urban Industrial Property	1.36%	1.06%
	Property Tax Exemptions		
	Personalty	Exempt	Taxed
	Machinery	Exempt	Taxed
	Inventory	Exempt	Exempt
PAYROLL TAXES			
	Unemployment Insurance		
	Taxable Base	\$12,900	\$7,000
	New Employer UI Rate	4.35%	3.40%
	Minimum UI Rate	0.55%	1.50%
	Maximum UI Rate	9.45%	6.20%
	Estimated Average UI Costs (% total wages)	1.38%	0.83%
	Workers' Compensation Average Rate	3.05%	2.68%
MOTOR FUELS TAXES			
	Gasoline (cents/gallon)	1900.00%	3950.00%
	Diesel (cents/gallon)	2150.00%	1000.00%

State Comparisons (2 of 13)

August, 2013

ILLINOIS/FLORIDA STATE TAX COMPARISON

	ILLINOIS	FLORIDA
INCOME TAXES		
Corporate Income Tax Rate	9.5%	5.5%
Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	50-25-25
Personal Income Tax Rate	5.0%	0.0%
Personal Income Tax Rate Structure	Flat	N.A.
SALES, USE, AND GROSS RECEIPTS TAXES		
Sales Tax Rate		
General Sales Tax Rate (Statewide)	6.25%	6%
Additional Local Sales Taxes Authorized	Yes	Yes
Rate on Electricity	5.00%	2.50%
Rate on Natural Gas	5.00%	2.50%
Sales Tax Exemptions		
% of Services Exempt	97%	63%
Manufacturing Machinery	Exempt	Taxed
Custom Software	Exempt	Exempt
PROPERTY TAXES		
Effective Tax Rate for Representative Urban Industrial Property	1.36%	1.41%
Property Tax Exemptions		
Personalty	Exempt	Taxed
Machinery	Exempt	Taxed
Inventory	Exempt	Exempt
PAYROLL TAXES		
Unemployment Insurance		
Taxable Base	\$12,900	\$8,000
New Employer UI Rate	4.4%	2.7%
Minimum UI Rate	0.55%	1.51%
Maximum UI Rate	9.45%	5.40%
Estimated Average UI Costs (% total wages)	1.38%	0.88%
Workers' Compensation Average Rate	3.05%	1.70%
MOTOR FUELS TAXES		
Gasoline (cents/gallon)	19.00	16.90
Diesel (cents/gallon)	21.50	31.00

Note: Local Taxes for Gasoline vary between 10.8 to 18.9 + 4.0% from State

State Comparisons (3 of 13)

August, 2013

ILLINOIS/GEORGIA STATE TAX COMPARISON

		ILLINOIS	GEORGIA
INCOME TAXES			
	Corporate Income Tax Rate	9.5%	6.0%
	Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
	Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	100-0-0
	Personal Income Tax Rate	5.0%	6.0%
	Personal Income Tax Rate Structure	Flat	Top Progressive
SALES, USE, AND GROSS RECEIPTS TAXES			
	Sales Tax Rate		
	General Sales Tax Rate (Statewide)	6.25%	4%
	Additional Local Sales Taxes Authorized	Yes	Yes
	Rate on Electricity	5.00%	N.A.
	Rate on Natural Gas	5.00%	N.A.
	Sales Tax Exemptions		
	% of Services Exempt	97%	83%
	Manufacturing Machinery	Exempt	Exempt
	Custom Software	Exempt	Exempt
PROPERTY TAXES			
	Effective Tax Rate for Representative Urban Industrial Property	1.36%	1.67%
	Property Tax Exemptions		
	Personalty	Exempt	Taxed
	Machinery	Exempt	Taxed
	Inventory	Exempt	Taxed
PAYROLL TAXES			
	Unemployment Insurance		
	Taxable Base	\$12,900	\$9,500
	New Employer UI Rate	4.4%	2.6%
	Minimum UI Rate	0.55%	0.04%
	Maximum UI Rate	9.45%	8.10%
	Estimated Average UI Costs (% total wages)	1.38%	0.58%
	Workers' Compensation Average Rate	3.05%	2.08%
MOTOR FUELS TAXES			
	Gasoline (cents/gallon)	19.00	17.00
	Diesel (cents/gallon)	21.50	7.50

State Comparisons (4 of 13)

August, 2013

ILLINOIS/IOWA STATE TAX COMPARISON

ILLINOIS IOWA

INCOME TAXES

Corporate Income Tax Rate		9.5%	12.0%
Corporate Income Tax Rate Structure (Flat or Top Progressive)		Flat	Top Progressive
Corporate Income Tax Apportionment (Sales-Property-Payroll)		100-0-0	100-0-0
Personal Income Tax Rate		5.0%	9.0%
Personal Income Tax Rate Structure		Flat	Top Progressive

SALES, USE, AND GROSS RECEIPTS TAXES

Sales Tax Rate			
	General Sales Tax Rate (Statewide)	6.25%	6%
	Additional Local Sales Taxes Authorized	Yes	Yes
	Rate on Electricity	5.00%	Exempt
	Rate on Natural Gas	5.00%	Exempt
Sales Tax Exemptions			
	% of Services Exempt	97%	47%
	Manufacturing Machinery	Exempt	Exempt
	Custom Software	Exempt	Exempt

PROPERTY TAXES

Effective Tax Rate for Representative Urban Industrial Property		1.36%	2.17%
Property Tax Exemptions			
	Personalty	Exempt	Exempt
	Machinery	Exempt	Exempt
	Inventory	Exempt	Exempt

PAYROLL TAXES

Unemployment Insurance			
	Taxable Base	\$12,900	\$26,000
	New Employer UI Rate	4.4%	1.5%
	Minimum UI Rate	0.55%	0.00%
	Maximum UI Rate	9.45%	9.00%
	Estimated Average UI Costs (% total wages)	1.38%	1.29%
Workers' Compensation Average Rate		3.05%	1.82%

MOTOR FUELS TAXES

Gasoline (cents/gallon)		19.00	21.00
Diesel (cents/gallon)		21.50	22.50

State Comparisons (5 of 13)

August, 2013

ILLINOIS/INDIANA STATE TAX COMPARISON

		ILLINOIS	INDIANA
INCOME TAXES			
	Corporate Income Tax Rate	9.50%	7.50%
	Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
	Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	100-0-0
	Personal Income Tax Rate	5.00%	3.40%
	Personal Income Tax Rate Structure	Flat	Flat
SALES, USE, AND GROSS RECEIPTS TAXES			
	Sales Tax Rate		
	General Sales Tax Rate (Statewide)	6.25%	7%
	Additional Local Sales Taxes Authorized	Yes	No
	Rate on Electricity	5.00%	1.40%
	Rate on Natural Gas	5.00%	1.40%
	Sales Tax Exemptions		
	% of Services Exempt	97%	89%
	Manufacturing Machinery	Exempt	Exempt
	Custom Software	Exempt	Exempt
PROPERTY TAXES			
	Effective Tax Rate for Representative Urban Industrial Property	1.36%	2.36%
	Property Tax Exemptions		
	Personalty	Exempt	Taxed
	Machinery	Exempt	Taxed
	Inventory	Exempt	Exempt
PAYROLL TAXES			
	Unemployment Insurance		
	Taxable Base	\$12,900	\$9,500
	New Employer UI Rate	4.40%	2.50%
	Minimum UI Rate	0.55%	0.50%
	Maximum UI Rate	9.45%	7.40%
	Estimated Average UI Costs (% total wages)	1.38%	0.82%
	Workers' Compensation Average Rate	3.05%	1.16%
MOTOR FUELS TAXES			
	Gasoline (cents/gallon)	19	18*
	Diesel (cents/gallon)	21.5	16**

* Plus an additional 11 cents per gallon for commercial carriers

** plus an additional 13.9 cents per gallon for commercial carriers

State Comparisons (6 of 13)

August, 2013

ILLINOIS/MICHIGAN STATE TAX COMPARISON

	ILLINOIS	MICHIGAN
INCOME TAXES		
Corporate Income Tax Rate	9.5%	6.0%
Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	100-0-0
Personal Income Tax Rate	5.0%	4.25%
Personal Income Tax Rate Structure	Flat	Flat
SALES, USE, AND GROSS RECEIPTS TAXES		
Sales Tax Rate		
General Sales Tax Rate (Statewide)	6.25%	6%
Additional Local Sales Taxes Authorized	Yes	No
Rate on Electricity	5.00%	Exempt
Rate on Natural Gas	5.00%	Exempt
Sales Tax Exemptions		
% of Services Exempt	97%	91%
Manufacturing Machinery	Exempt	Exempt
Custom Software	Exempt	Exempt
PROPERTY TAXES		
Effective Tax Rate for Representative Urban Industrial Property	1.36%	2.91%
Property Tax Exemptions		
Personalty	Exempt	Taxed
Machinery	Exempt	Taxed
Inventory	Exempt	Exempt
PAYROLL TAXES		
Unemployment Insurance		
Taxable Base	\$12,900	\$9,500
New Employer UI Rate	4.4%	2.7%
Minimum UI Rate	0.55%	0.06%
Maximum UI Rate	9.45%	11.05%
Estimated Average UI Costs (% total wages)	1.38%	1.28%
Workers' Compensation Average Rate	3.05%	2.12%
MOTOR FUELS TAXES		
Gasoline (cents/gallon)	19.00	19.00
Diesel (cents/gallon)	21.50	15.00

State Comparisons (7 of 13)

August, 2013

ILLINOIS/MISSOURI STATE TAX COMPARISON

	ILLINOIS	MISSOURI
INCOME TAXES		
Corporate Income Tax Rate	9.5%	6.3%
Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	100-0-0
Personal Income Tax Rate	5.0%	6.00%
Personal Income Tax Rate Structure	Flat	Top Progressive
SALES, USE, AND GROSS RECEIPTS TAXES		
Sales Tax Rate		
General Sales Tax Rate (Statewide)	6.25%	4.225%
Additional Local Sales Taxes Authorized	Yes	Yes
Rate on Electricity	5.00%	4.23%
Rate on Natural Gas	5.00%	4.23%
Sales Tax Exemptions		
% of Services Exempt	97%	88%
Manufacturing Machinery	Exempt	Exempt
Custom Software	Exempt	Exempt
PROPERTY TAXES		
Effective Tax Rate for Representative Urban Industrial Property	1.36%	2.29%
Property Tax Exemptions		
Personalty	Exempt	Taxed
Machinery	Exempt	Taxed
Inventory	Exempt	Exempt
PAYROLL TAXES		
Unemployment Insurance		
Taxable Base	\$12,900	\$13,000
New Employer UI Rate	4.4%	3.5%
Minimum UI Rate	0.55%	0.00%
Maximum UI Rate	9.45%	9.75%
Estimated Average UI Costs (% total wages)	1.38%	0.74%
Workers' Compensation Average Rate	3.05%	1.90%
MOTOR FUELS TAXES		
Gasoline (cents/gallon)	19.00	17.00
Diesel (cents/gallon)	21.50	17.00

State Comparisons (8 of 13)

August, 2013

ILLINOIS/NORTH CAROLINA STATE TAX COMPARISON

	ILLINOIS	NORTH CAROLINA
INCOME TAXES		
Corporate Income Tax Rate	9.5%	6.9%
Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	50-25-25
Personal Income Tax Rate	5.0%	7.75%
Personal Income Tax Rate Structure	Flat	Top Progressive
SALES, USE, AND GROSS RECEIPTS TAXES		
Sales Tax Rate		
General Sales Tax Rate (Statewide)	6.25%	4.75%
Additional Local Sales Taxes Authorized	Yes	Yes
Rate on Electricity	5.00%	3.22%
Rate on Natural Gas	5.00%	0.1-1.4 cents/term
Sales Tax Exemptions		
% of Services Exempt	97%	87%
Manufacturing Machinery	Exempt	Taxed
Custom Software	Exempt	Exempt
PROPERTY TAXES		
Effective Tax Rate for Representative Urban Industrial Property	1.36%	0.94%
Property Tax Exemptions		
Personalty	Exempt	Taxed
Machinery	Exempt	Taxed
Inventory	Exempt	Exempt
PAYROLL TAXES		
Unemployment Insurance		
Taxable Base	\$12,900	\$20,900
New Employer UI Rate	4.4%	1.2%
Minimum UI Rate	0.55%	0.00%
Maximum UI Rate	9.45%	6.84%
Estimated Average UI Costs (% total wages)	1.38%	1.03%
Workers' Compensation Average Rate	3.05%	2.12%
MOTOR FUELS TAXES		
Gasoline (cents/gallon)	19.00	37.60
Diesel (cents/gallon)	21.50	37.60

State Comparisons (9 of 13)

August, 2013

ILLINOIS/NEW YORK STATE TAX COMPARISON

		ILLINOIS	NEW YORK
INCOME TAXES			
	Corporate Income Tax Rate	9.5%	7.1%
	Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
	Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	100-0-0
	Personal Income Tax Rate	5.0%	8.82%
	Personal Income Tax Rate Structure	Flat	Top Progressive
SALES, USE, AND GROSS RECEIPTS TAXES			
	Sales Tax Rate		
	General Sales Tax Rate (Statewide)	6.25%	4%
	Additional Local Sales Taxes Authorized	Yes	Yes
	Rate on Electricity	5.00%	Exempt
	Rate on Natural Gas	5.00%	Exempt
	Sales Tax Exemptions		
	% of Services Exempt	97%	65%
	Manufacturing Machinery	Exempt	Exempt
	Custom Software	Exempt	Exempt
PROPERTY TAXES			
	Effective Tax Rate for Representative Urban Industrial Property	1.36%	1.98%
	Property Tax Exemptions		
	Personalty	Exempt	Exempt
	Machinery	Exempt	Exempt
	Inventory	Exempt	Exempt
PAYROLL TAXES			
	Unemployment Insurance		
	Taxable Base	\$12,900	\$8,500
	New Employer UI Rate	4.4%	3.4%
	Minimum UI Rate	0.55%	0.90%
	Maximum UI Rate	9.45%	8.90%
	Estimated Average UI Costs (% total wages)	1.38%	0.70%
	Workers' Compensation Average Rate	3.05%	2.34%
MOTOR FUELS TAXES			
	Gasoline (cents/gallon)	19.00	8.00
	Diesel (cents/gallon)	21.50	8.00

State Comparisons (10 of 13)

August, 2013

ILLINOIS/OHIO STATE TAX COMPARISON

	ILLINOIS	OHIO
INCOME TAXES		
Corporate Income Tax Rate	9.5%	0.0%
Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Commercial Activity Tax of \$150 + 0.26% over \$1 million
Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	60-20-20
Personal Income Tax Rate	5.0%	5.93%
Personal Income Tax Rate Structure	Flat	Top Progressive
SALES, USE, AND GROSS RECEIPTS TAXES		
Sales Tax Rate		
General Sales Tax Rate (Statewide)	6.25%	5.75%
Additional Local Sales Taxes Authorized	Yes	Yes
Rate on Electricity	5.00%	Exempt
Rate on Natural Gas	5.00%	Exempt
Sales Tax Exemptions		
% of Services Exempt	97%	61%
Manufacturing Machinery	Exempt	Exempt
Custom Software	Exempt	Taxed
PROPERTY TAXES		
Effective Tax Rate for Representative Urban Industrial Property	1.36%	1.22%
Property Tax Exemptions		
Personalty	Exempt	Exempt
Machinery	Exempt	Exempt
Inventory	Exempt	Exempt
PAYROLL TAXES		
Unemployment Insurance		
Taxable Base	\$12,900	\$9,000
New Employer UI Rate	4.4%	2.7%
Minimum UI Rate	0.55%	0.70%
Maximum UI Rate	9.45%	9.10%
Estimated Average UI Costs (% total wages)	1.38%	0.80%
Workers' Compensation Average Rate	3.05%	2.24%
MOTOR FUELS TAXES		
Gasoline (cents/gallon)	19.00	28.00
Diesel (cents/gallon)	21.50	28.00

State Comparisons (11 of 13)

August, 2013

ILLINOIS/SOUTH CAROLINA STATE TAX COMPARISON

	ILLINOIS	SOUTH CAROLINA
INCOME TAXES		
Corporate Income Tax Rate	9.5%	5.0%
Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	100-0-0
Personal Income Tax Rate	5.0%	7.00%
Personal Income Tax Rate Structure	Flat	Top Progressive
SALES, USE, AND GROSS RECEIPTS TAXES		
Sales Tax Rate		
General Sales Tax Rate (Statewide)	6.25%	6%
Additional Local Sales Taxes Authorized	Yes	Yes
Rate on Electricity	5.00%	Exempt
Rate on Natural Gas	5.00%	Exempt
Sales Tax Exemptions		
% of Services Exempt	97%	80%
Manufacturing Machinery	Exempt	Exempt
Custom Software	Exempt	Exempt
PROPERTY TAXES		
Effective Tax Rate for Representative Urban Industrial Property	1.36%	3.25%
Property Tax Exemptions		
Personalty	Exempt	Taxed
Machinery	Exempt	Taxed
Inventory	Exempt	Exempt
PAYROLL TAXES		
Unemployment Insurance		
Taxable Base	\$12,900	\$12,000
New Employer UI Rate	4.4%	2.2%
Minimum UI Rate	0.55%	0.01%
Maximum UI Rate	9.45%	8.69%
Estimated Average UI Costs (% total wages)	1.38%	0.86%
Workers' Compensation Average Rate	3.05%	2.38%
MOTOR FUELS TAXES		
Gasoline (cents/gallon)	19.00	16.00
Diesel (cents/gallon)	21.50	16.00

State Comparisons (12 of 13)

August, 2013

ILLINOIS/TEXAS STATE TAX COMPARISON

	ILLINOIS	TEXAS
INCOME TAXES		
Corporate Income Tax Rate	9.5%	0.0%
Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	N.A.
Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	100-0-0
Personal Income Tax Rate	5.0%	0.00%
Personal Income Tax Rate Structure	Flat	N.A.
SALES, USE, AND GROSS RECEIPTS TAXES		
Sales Tax Rate		
General Sales Tax Rate (Statewide)	6.25%	6.25%
Additional Local Sales Taxes Authorized	Yes	Yes
Rate on Electricity	5.00%	6.25%
Rate on Natural Gas	5.00%	6.25%
Sales Tax Exemptions		
% of Services Exempt	97%	53%
Manufacturing Machinery	Exempt	Exempt
Custom Software	Exempt	Taxed
PROPERTY TAXES		
Effective Tax Rate for Representative Urban Industrial Property	1.36%	2.52%
Property Tax Exemptions		
Personalty	Exempt	Taxed
Machinery	Exempt	Taxed
Inventory	Exempt	Taxed
PAYROLL TAXES		
Unemployment Insurance		
Taxable Base	\$12,900	\$9,000
New Employer UI Rate	4.4%	2.7%
Minimum UI Rate	0.55%	0.61%
Maximum UI Rate	9.45%	7.58%
Estimated Average UI Costs (% total wages)	1.38%	0.66%
Workers' Compensation Average Rate	3.05%	2.38%
MOTOR FUELS TAXES		
Gasoline (cents/gallon)	19.00	20.00
Diesel (cents/gallon)	21.50	20.00

State Comparisons (13 of 13)

August, 2013

ILLINOIS/WISCONSIN STATE TAX COMPARISON

		ILLINOIS	WISCONSIN
INCOME TAXES			
	Corporate Income Tax Rate	9.5%	7.9%
	Corporate Income Tax Rate Structure (Flat or Top Progressive)	Flat	Flat
	Corporate Income Tax Apportionment (Sales-Property-Payroll)	100-0-0	100-0-0
	Personal Income Tax Rate	5.0%	7.75%
	Personal Income Tax Rate Structure	Flat	Top Progressive
SALES, USE, AND GROSS RECEIPTS TAXES			
	Sales Tax Rate		
	General Sales Tax Rate (Statewide)	6.25%	5%
	Additional Local Sales Taxes Authorized	Yes	Yes
	Rate on Electricity	5.00%	5%
	Rate on Natural Gas	5.00%	5%
	Sales Tax Exemptions		
	% of Services Exempt	97%	57%
	Manufacturing Machinery	Exempt	Exempt
	Custom Software	Exempt	Exempt
PROPERTY TAXES			
	Effective Tax Rate for Representative Urban Industrial Property	1.36%	1.29%
	Property Tax Exemptions		
	Personalty	Exempt	Taxed
	Machinery	Exempt	Exempt
	Inventory	Exempt	Exempt
PAYROLL TAXES			
	Unemployment Insurance		
	Taxable Base	\$12,900	\$14,000
	New Employer UI Rate	4.4%	3.6%
	Minimum UI Rate	0.55%	0.27%
	Maximum UI Rate	9.45%	9.80%
	Estimated Average UI Costs (% total wages)	1.38%	1.38%
	Workers' Compensation Average Rate	3.05%	2.21%
MOTOR FUELS TAXES			
	Gasoline (cents/gallon)	19.00	30.90
	Diesel (cents/gallon)	21.50	30.90