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A SERVICE OF THE WISCONSIN TAXPAYERS ALLIANCE

The Wisconsin Taxpayer

A monthly review of Wisconsin government, taxes, and public finance

Public and Private Benefits in Wisconsin

Along with job security, above-average benefits are frequently cited as an advantage of working in the public sector. According to some, excellent health insurance and retirement plans can offset wages that are sometimes lower than those for comparable private sector jobs.

In recent years, benefits for public employees in Wisconsin have consistently exceeded those for private workers. In 2005, fringe benefits per job were 50.1% higher for Wisconsin state and local government employees than for the privately employed. In other words, for every dollar that a private employee received in benefits, the average employee of state or local government received $1.50.

This study examines variations in benefits between the public and private sectors, focusing on recent changes and comparing Wisconsin to its neighbors and the nation.

IN BRIEF

Fringe benefits for public employees are generally seen as exceeding those for private workers. As the cost of these perks—most notably health insurance—rise, it places financial strain on state and local governments, as well as on taxpayers. Key findings of this report include:

- Benefits for state and local government employees in Wisconsin totalled $4.8 billion in 2006, or more than $800 for every person in Wisconsin.
- Benefits per worker were more than 50% higher in Wisconsin for public employees versus private employees in 2005.
- Benefits accounted for 26.4% of Wisconsin government employee total compensation in 2006, up from 21.6% in 2001.

OVERVIEW

Taxpayers pay the fringe benefits of public workers, and information about this portion of compensation is often more difficult to find than salary figures. Yet the cost of benefits is becoming increasingly important, as its share of total compensation has risen in recent years. Health insurance costs, in particular, have outpaced salaries. This is particularly problematic for Wisconsin public school employees, for whom increasing health insurance costs and state law limiting compensation increases have contributed to limited salary gains.

History

The use of fringe benefits by employers emerged in the United States during World War II, when wages were controlled by the federal government to slow inflation. In the absence of salary increases, one way to increase the attractiveness of a job was to offer benefits in addition to wages. Consequently, pensions, health insurance, and paid vacation became more commonplace.

Benefits remained—and often grew—even after wartime wage controls were lifted. Indeed, as modern health care costs have accelerated, fringe benefits have become expensive and have risen as a share of compensation.

Also in this issue:

The Great Property Value Shift • *SchoolFacts* • Venture Capital Falls • Milwaukee Public Schools

75 wis tax
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September 2007 Vol. 75 No. 9

Methodology

Most figures for this study come from the U.S. Bureau of Economic Analysis. To determine the amount of fringe benefits for private and state and local government workers, wage and salary amounts are subtracted from total compensation. The difference is the employer cost of benefits workers received.

After determining the total dollar value of benefits for public and private workers, the amounts are divided by the number of workers in each sector to determine the average benefit per worker. All supplements to wages and salaries are tracked as benefits. They include employer contributions to retirement and pensions (including Social Security), health and life insurance, workers' compensation, and supplemental unemployment benefits.

Ideally, this report would exclude "benefits" such as Social Security, given that they are mandatory for both public and private employees. Unfortunately, data on Social Security payments by type of employer are not available. In Wisconsin, Social Security contributions accounted for 29.9% of all fringe benefits in 2006, lower than the national average of 31.9%.

BENEFITS PER WORKER

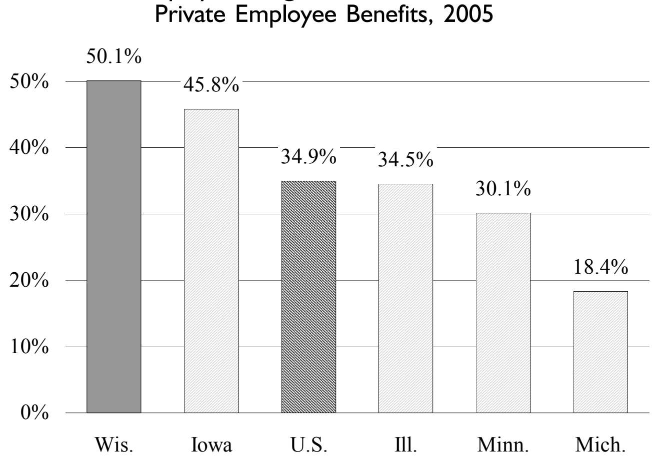
There are multiple ways to examine benefits in the two sectors. The most straightforward is to compare benefits per worker.

State-Local Government

In 2005, Wisconsin's 380,000 state and local government employees received an average of $12,171 per worker in benefits. Wisconsin ranked 11th nationally, 5.1% above the U.S. average of $11,582. Regionally, Wisconsin's public sector benefits were higher than those of three of its neighbors (Iowa, Michigan, and Minnesota) but lower than Illinois' ($12,778). Among all 50 states, public benefits per worker varied from $8,970 in Wyoming to $23,354 in Oregon.

Wisconsin Benefit Gap Exceeds Neighbors, Nation

State-Local Employee Fringe Benefits Per Worker, % Above Private Employee Benefits, 2005



Private Employment

Wisconsin's privately employed received less in benefits in 2005 than their public counterparts. On average, the state's 2.5 million private workers received $8,109 per worker in benefits, ranking Wisconsin 20th and 5.5% below the national average ($8,584). Closer to home, private employee benefits per worker here were less than those in Illinois, Michigan, and Minnesota, but above those in Iowa.

Public Versus Private

Given that Wisconsin had above-average state-local government employee benefits and below-average private benefits, it is not surprising that the gap between the two was relatively large. As already mentioned, 2005 benefits per Wisconsin worker were 50.1% higher for public employees than private workers (see chart below).

Nationally, public workers received 34.9% more in benefits, and public benefits were higher in all 50 states. Compared to our neighbors, only Iowa's gap (45.8%) was near Wisconsin's, while those in the other neighboring states were all below the U.S. average.

Wisconsin taxpayers spent $4.62 billion on state-local employee benefits in 2005. If public benefits per worker had been at the private level that year, benefits spending would have been $3.08 billion, or $1.54 billion less.

Trends

Increasing benefit costs have impacted both public and private employers in recent years. These increases are due in large part to the rapid rise in health insurance spending. From 2001 to 2005, public benefits per worker in Wisconsin increased 41.6%, or an average of 9.1% per

The Wisconsin Taxpayer

September 2007 Vol. 75 No. 9

Publication Number USPS 688-800
Periodical postage paid at Madison, Wisconsin

Subscription Price:
One Year, $15; Three Years, $32
Published each month by the Wisconsin Taxpayers Alliance

Postmaster:
Send address changes to *The Wisconsin Taxpayer,* 401 North Lawn Avenue, Madison, Wisconsin 53704-5033
phone: 608.241.9789 fax: 608.241.5807
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year. Over the same period, Wisconsin private sector benefits rose 34.8%, or 7.8% per year.

Interestingly, average annual increases in total compensation during these years were similar: 4.0% in the public sector and 3.8% in the private. The higher benefit growth in the public sector led to wage and salary increases averaging only 2.4% per year. By contrast, private sector pay rose 3.0% per year, due in part to lower growth in benefit costs.

BENEFITS VS. COMPENSATION

A second way to compare fringe benefit costs is to look at them as a share of total compensation. Since both salaries and benefits rise over time, this method can partially remove the effects of inflation, making it useful for comparisons over time.

State-Local Government

In Wisconsin, fringe benefits accounted for 26.4% of state-local employees' total compensation in 2006 (see table at right). In other words, more than one-quarter of the financial compensation received by these workers came from something other than salary. This percentage was slightly above the U.S. average of 23.7% and higher than that of all four neighboring states. Wisconsin ranked 15th.

Private Employment

Benefits made up a smaller share of total compensation for private employees. In Wisconsin, they accounted for 19.0% of private compensation. Though the percentage is lower than for government employees, Wisconsin's rank was higher, fifth in the nation.

The main reason Wisconsin ranked fifth in benefits relative to compensation, but 20th per worker, is that average wages here are relatively low. The Badger State ranked 30th nationally in wages and salaries per worker.

As a share of compensation, private benefits in the Badger State exceeded the U.S. average (17.7%), as well as those of all its neighbors, except Michigan (19.4%; second). States where benefits exceed Wisconsin's all have strong manufacturing or mining industries with traditionally strong labor unions.

Public Versus Private

Public benefits as a share of compensation exceeded private benefits in all 50 states in 2006. However, the gaps varied considerably. In some states, such as New Jersey (state-local: 17.6%; private 17.3%), the difference was quite small, while in others, including Oregon (state-local: 40.0%; private: 18.2%), they were large. This is due to wide variation in state-local benefits.

Variations. As the table below shows, benefits as a share of compensation varied considerably for public employees, while private benefits were much more consistent from state to state. As mentioned, the range in public benefits was 22.4 percentage points, from 17.6% of total compensation in New Jersey to 40.0% in Oregon.

Benefits account for 26.4% of Wisconsin public employee compensation and 19.0% of private compensation.

The range of private benefits, on the other hand, was four points: from 16.2% of compensation in New York to 20.2% in West Virginia. In 38 states, the spread was even narrower: between 17.0% and 19.0%. Thus, private benefits tended to be similar across the nation.

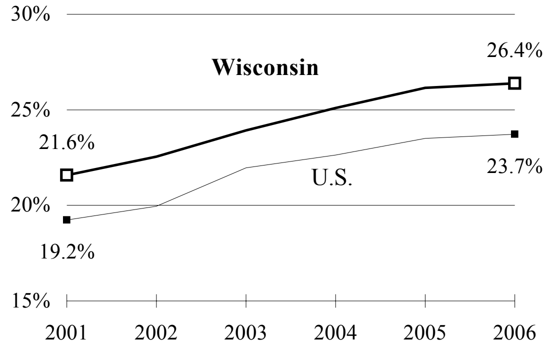
Trends

Benefits today account for a larger percentage of total compensation than ever. Among both private and government workers, the cost

Public Benefits Exceed, Vary More Than, Private
Benefits as a % of Total Compensation by State in 2006,
Top 10, Bottom 10, and Neighboring States

State-Local Employees			*Private Employees*		
Rank	**State**	**% Comp.**	**Rank**	**State**	**% Comp.**
1	Oregon	40.0%	1	West Virginia	20.2%
2	Kansas	33.6	2	Michigan	19.4
3	West Virginia	31.3	3	Alaska	19.4
4	Indiana	30.9	4	Indiana	19.3
5	Montana	28.5	**5**	**Wisconsin**	**19.0**
6	Oklahoma	28.4	6	Kentucky	18.9
7	Utah	28.4	7	Kansas	18.6
8	Maine	27.9	8	Washington	18.4
9	Arkansas	27.5	9	Iowa	18.4
10	Mississippi	26.9	10	California	18.3
15	**Wisconsin**	**26.4**	20	Illinois	18.0
16	Illinois	26.1		*U.S.*	*17.7*
19	Iowa	24.9	29	Minnesota	17.6
	U.S.	*23.7*			
30	Minnesota	23.6			
34	Michigan	23.0			
41	Texas	22.0	41	Wyoming	17.0
42	Alaska	21.8	42	South Dakota	17.0
43	Delaware	21.4	43	Hawaii	16.9
44	North Carolina	21.3	44	Virginia	16.7
45	Arizona	20.9	45	Maryland	16.6
46	Colorado	20.7	46	Florida	16.5
47	Washington	20.3	47	New Mexico	16.5
48	Connecticut	19.9	48	Arizona	16.5
49	Massachusetts	19.6	49	Nevada	16.3
50	New Jersey	17.6	50	New York	16.2

Cost of Benefits on the Rise
Benefits as a % of Total Compensation, State-Local Employees, 2001-2006



The average state-local government employee earned 1.0% more than the average public worker in Wisconsin in 2005.

of benefits relative to total compensation has increased steadily in recent years.

From 2001 to 2006, state-local government benefits nationally rose from 19.2% of compensation to 23.7%. In Wisconsin, the increase was similar, 21.6% to 26.4% (see chart above). In 2006, the percentage rose 0.2 points in both Wisconsin and the United States, the smallest increase since at least 2001.

Though the increases were smaller, private benefits also rose as a share of compensation. Nationally, the share rose from 15.4% to 17.7%, while Wisconsin's rose from 16.3% to 19.0%.

During this period, Wisconsin's public and private rankings remained fairly constant. Wisconsin's benefits as a share of compensation for private employees ranged from fourth to sixth. For the public sector, Wisconsin was 15th in all years but one (14th in 2002).

Increasing benefit costs have severely limited public school teacher salary increases in the past decade.

TOTAL COMPENSATION

While benefits are important, they are only one factor in the total cost of employment, which includes the costs of both benefits and salaries.

In 2005, national state-local government compensation exceeded private by 1.0%. Public workers averaged total compensation of $49,251, compared to $48,759 for private employees. This seems to be a relatively new phenomenon. As recently as 2002, average private compensation exceeded that in the public sector.

In Wisconsin, compensation for state-local employees significantly exceeded that of the privately employed. In 2005, total compensation for government workers averaged $46,522 per job, 8.4% above the private level of $42,928.

Wisconsin's gap was the 14th largest in the nation, and greater than all neighboring states. Of the four, only Iowa (7.7%) had higher compensation for public employees versus private workers. Michigan (-0.7%), Illinois (-0.8%), and Minnesota (-2.1%) public employees all had lower average compensation than private workers in those states.

These differences in average compensation can arise from many factors. Among them are differences in compensation for similar jobs, a different job mix in the public and private sectors, and differences in the percentage of part-time employees in each sector.

CONCLUSION

With public benefits long exceeding private benefits, two questions arise. First, why are benefits for public employees greater than those for private workers? And, second, what consequences, if any, does this gap have?

In some cases, greater public benefits offset lower public salaries. However, in Wisconsin in 2005, the average public salary was $34,352, just 1.3% below the average private salary of $34,819.

Even in specific sectors, public wages often compete with—or exceed—private. In the first quarter of 2007, the average national salary of a public employee in a "management, professional, or related occupation" was $33.23 per hour, 1.5% above the private average of $32.75.

If low salaries do not account for most of the gap in public and private benefits, what drives this difference? In part, it may be that private worker benefits are generally determined by the economic health of the employer, while public benefits may be impacted by political promises.

Private firms must watch the bottom line and costs. Governments, on the other hand, are typically guaranteed revenues. Also, since they usually do not have direct competitors, public employers are less likely to trim employee benefits, even when costs rise.

A good example is Wisconsin schools, which face limits in both revenues ("revenue caps") and compensation ("QEO"). School districts are required under the QEO to increase teachers' total compensation 3.8% or more annually to avoid arbitration. However, health insurance costs have risen 8% to 10% per year in some cases, leaving little room for salary increases. ☐

DATA SOURCE:

U.S. Bureaus of Economic Analysis and Labor Statistics; WISTAX calculations.

The Great Property Value Shift

Today, residential properties account for more than 70% of Wisconsin's total property tax burden. However, it has not always been that way. At the conclusion of World War II, residential taxes were less than 40% of the total. How and why have things changed?

Although some believe the shift was due to legislative action, most of it resulted from a "hot" market for residential and commercial property, old and new, and periodic softness—or worse—in the markets for agricultural and manufacturing property. Conversion of farmland and manufacturing property to residential and commercial uses only accelerated the trend, which began in the "baby boom" era following the war.

That said, some law changes have benefited other properties at the expense of home and apartment owners. During the 1970s, the state exempted several types of personal property from the property tax. More recently, the state changed the assessment of agricultural land from a market approach based on what a property would sell for to one based on the value of what the land produced.

The pie charts (below, pages six and seven) show the shift in taxable property values by property type. Though the rate of change has varied, the residential share of the total has increased in each period.

1945-1960: THE BABY BOOM

In 1945, the United States was on the verge of a demographic revolution that would change the nation. That year, there were 2.8 million births nationwide. Births jumped 25% to 3.5 million in 1946 and another 11% to 3.9 million in 1947. In the years following, the number of births continued to break records, creating a huge demand for homes.

In 1945, the residential property tax burden in Wisconsin was 39.7% of the state total. By 1960, it had risen to 48.9%. In just 15 years, the residential share of the total property tax burden rose nearly 10 percentage points, due to nothing more than large increases in the number and price of residential properties.

Residential property values rose from 39.7% of the state total in 1945 to 72.5% in 2006.

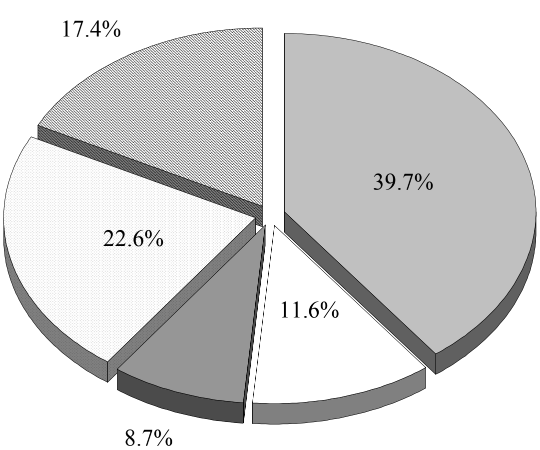
During this period, residential values grew faster than any other type of property. From $2.1 billion in 1945, they climbed 336% to $9.2 billion in 1960, an average of 10.3% per year.

If the increase in residential values was the most important story of this period, the decline in agriculture was a close second. In 1945, agricultural land and improvements accounted for 22.6% of the state total. By 1960, they had fallen to 12.3%. The actual value of the farm properties rose 92.5% during the period, but growth in other areas was significantly larger (e.g., more than 300% for both residential and manufacturing).

Manufacturing and commercial values rose quickly during the postwar boom as Wisconsin's agricultural economy became an industrial one. In 1960, both commercial (12.5% of the state total) and manufacturing (10.4%) properties accounted for significant shares of the state property tax burden.

The manufacturing share of total property taxes actually peaked in 1950 at 10.8%. As we will see, the commercial share continued to rise while the manufacturing share began a long,

1945



1960

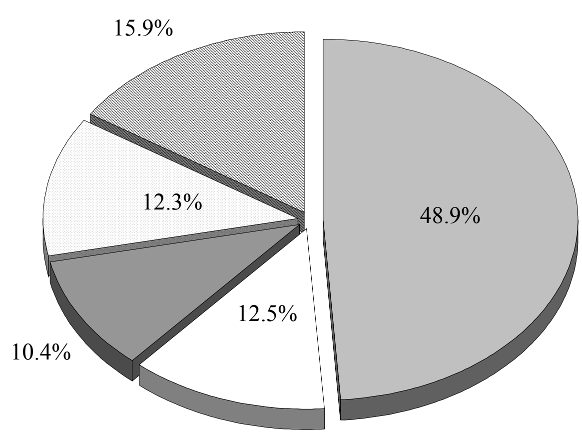


Chart Index

- Residential
- Commercial
- Manufacturing
- Agricultural
- Other*

*Other includes personal property, swampland, forest, and undeveloped land (2006 only).

steady decline, as the economic transition from a producing to an information economy began.

1960-1975: TREADING WATER

Of the four periods studied in this report, 1960-1975 was the only one without a significant jump in the residential share of the Wisconsin property tax burden. During these years, the residential share rose only one percentage point to 49.9% in 1975.

As a share of the state total, residential, commercial, and agricultural property tax burdens all increased from 1960 to 1975.

With the baby boom ending in 1964, rapid growth in residential construction and property values slowed somewhat compared to the post-war years. Still, full-market values rose 217%, from $9.2 billion in 1960 to $29.2 billion in 1975. Annual increases averaged 8.0% per year, down from 10.3% during 1945-1960.

Both agricultural and commercial properties performed well during these 15 years. Farmland and improvements increased 254% in value, while commercial values rose 250%. Both classes increased as a share of total property values: agriculture from 12.3% to 14.0%, and commercial from 12.5% to 14.1%.

With residential, agricultural, and commercial values all increasing between 217% and 254%, the big loser during this period was manufacturing. Manufacturing values rose just 55% from 1960 to 1975 and fell as a share of the total from 10.4% to 5.2%.

A downturn in property values, most notably for farmland, dominated much of the 1980s.

Lack of demand for manufacturing properties played a role, but an exemption for manufacturing machinery and equipment (M&E) in 1974 also had an impact. The exemption made $2.6 billion in M&E property nontaxable. In 1973, $2.6 billion represented 5.7% of all taxable property in Wisconsin. Since property tax levies are set regardless of the tax base, the revenue that would have been raised by M&E property shifted to other classes, impacting residences in particular.

1975-1990: THE MARKET SLOWS

The period from 1975 to 1990 was one of slow growth in Wisconsin. A punishing "double-dip" recession in the early 1980s resulted in a depressed real estate market for much of the decade and led to small value increases for most property types.

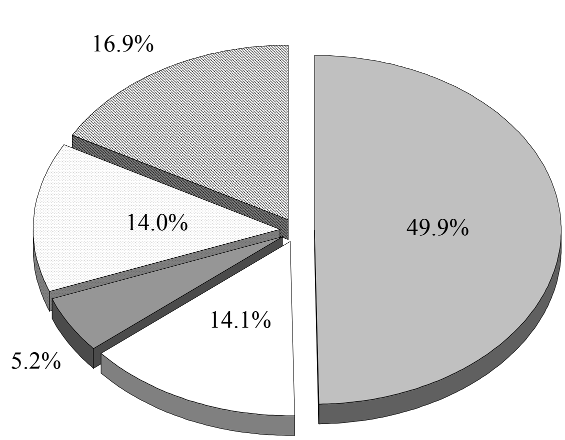
Residential properties were not entirely spared from the slowdown. During these 15 years, residential values rose 200%, from $29.2 billion to $87.5 billion, or an average of 7.6% per year. Though property values tripled in 15 years, growth during this period was slower than either of the two preceding eras. It would also prove to be slower than recent years.

Residential value growth was also more volatile during 1975-1990. From 1975 to 1980, residential values rose an average of 16.1% per year. From 1980 to 1990, annual growth averaged just 3.6%.

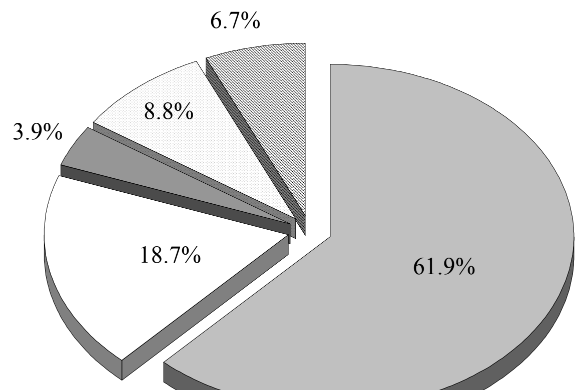
Despite slowing growth in residential values, their share of total statewide values rose during these years from 49.9% in 1975 to 61.9% in 1990. The year 1976 was the first that residential property values accounted for a majority of the state total.

Two factors explain this trend. First, manufacturing and agricultural property values grew less. Manufacturing properties rose 81% (4.0% per year) during the period and fell as a share of the total from 5.2% to 3.9%. Agricultural values increased just 52% (2.8% per year) and fell from 14.0% of the state total to 8.8%. Farmland was hit the hardest by the 1980s real estate

1975



1990



slowdown, significantly impacting the entire economy of southwestern Wisconsin.

The second factor was a property tax exemption for several types of personal property: Exemptions for so-called Line A Stocks (merchants' and manufacturers' inventories and livestock) were phased in beginning in 1977. The exemption eventually moved $7.2 billion, 9.8% of the state total that year, off the property rolls.

1990-2006: THE GROWTH ERA

The past 16 years are most notable for three things: strong value growth in most types of property, a large decline in agricultural property values due to the imposition of use value assessment, and the continued boom in residential and commercial values.

After the slow-growth 1980s, property values have accelerated in recent years. Residential values grew 289% (8.9% per year); commercial values, 210% (7.3%); and manufacturing values, 116% (4.9%). Both the residential and manufacturing growth rates were up significantly over the preceding period, while the commercial rate held steady.

The exception to this trend was agriculture. Agricultural values rose just 18% in 16 years, due to use-value assessment. One consequence of the change was a tax shift to other kinds of property, especially residences. From 1990 to 2006, the residential share of all properties in Wisconsin rose from 61.9% to 72.5%. Over the same years, agricultural values fell from 8.8% of the total to 3.1%.

THE FUTURE?

In 60 years, Wisconsin has seen a significant shift from a mix of property types with large agricultural, industrial, and commercial sectors to one dominated by residential. The change has been prolonged, consistent, and market-driven.

Will the trend continue? In the immediate future, the residential share of all property values is likely to either remain steady or fall. With a serious slump in the housing market nationally, residential values will likely grow less in 2007 and 2008. Consequently, other property types, especially commercial, may grow faster and see their shares rise.

In the longer term, property values are more difficult to predict. However, the state population is predicted to grow slowly in Wisconsin for the foreseeable future, so intense pressure on the residential market from buyers is unlikely.

One crude way to project future housing demand is to examine the population by age. According to the Wisconsin Realtors® Association, 80% of Wisconsin homebuyers are between 25 and 54. As their numbers grew during the 1990s, they put pressure on the residential market, and prices climbed.

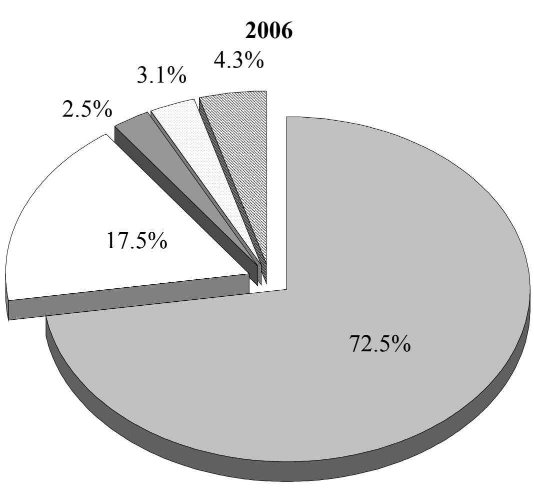
However, the home-buying population has plateaued. As the chart below shows, there were 2.4 million Wisconsin adults in this age group in 2000. That number is expected to decline slightly until 2020, when it begins to rise slightly into 2030. With less housing demand for the foreseeable future, it seems unlikely that future residential property value growth will match the large recent gains. ☐

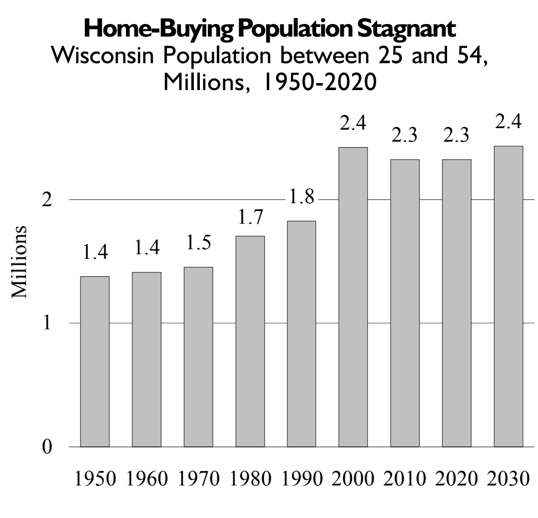
Residential property comprised 72.5% of the state total in 2006, setting a state record.

Wisconsin's "home-buying population" is projected to remain stagnant over the next 25 years.

DATA SOURCE:

Wisconsin Department of Revenue; Wisconsin Legislative Fiscal Bureau; U.S. Census Bureau; WISTAX calculations.





AROUND THE STATE

■ **Venture Capital Investments Fall.** Wisconsin companies attracted $60.3 million in venture capital funding in 2006, or $21.08 per employee. According to figures from PricewaterhouseCoopers, investments fell 12.8% from $69.2 million in 2005.

Promising young companies often turn to venture capital investors for startup funding as an alternative to traditional lenders. Growth in venture capital disbursements serves as an indication of the entrepreneurial health of an economy. Nationally, venture capital funds distributed $26.1 billion to companies, or $191.59 per worker. California companies received $12.6 billion, 48.2% of the total.

Despite Wisconsin's decrease, there was a meaningful positive note. Venture capital firms provided $26.8 million in funding for Wisconsin companies in the first quarter of 2007. It was the second-busiest quarter in six years.

■ **Milwaukee Public Schools.** With 97,359 students, Milwaukee Public Schools (MPS) was the 29th-largest school district in the United States in the 2003-04 school year. According to the U.S. Census Bureau, it was the only Wisconsin school district among the 49 largest in the nation.

Among these districts, MPS had the smallest schools on average. MPS operated 233 schools during the year, for an average school size of 418 students. Nationally, the average among these districts was 767 students per school.

Though schools were small, the MPS student-teacher ratio was closer to the middle of the pack. MPS had 16.4 students for every full-time equivalent teacher. The ratio was 22nd lowest among the 49 districts and below the large-district average of 17.1.

WISTAX FOCUS

■ **State Property Values Weaken.** The total market, or equalized, value of all taxable property in Wisconsin rose 6.2% in 2006; however, that increase was lower than the 9.6% rise in 2005. In "New look at property values" (*Focus* #18-07), WISTAX notes that the increase was the smallest since 1992 (5.7%). The report notes that the 6.1% change in residential values was the smallest since 1989 (5.8%). The geography of property value changes was spotty, with many west-central counties and some northern counties surging. However, counties near the Twin Cities and in the Appleton-Green Bay area experienced slower growth.

The Wisconsin Taxpayers Alliance, founded in 1932, is the state's oldest and most respected private government-research organization. Through its publications, civic lectures, and school talks, WISTAX aims to improve Wisconsin government through citizen education. Nonprofit, nonpartisan, and independently funded, WISTAX is not affiliated with any group—national, state, or local—and receives no government support.

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