

## Taxes

### Arizona Personal Income Tax Rates

Brackets	Rate
\$0-\$10,000	2.59%
\$10,001-\$25,000	2.88%
\$25,001-\$50,000	3.36%
\$50,001-\$150,000	4.24%
\$150,000+	4.54%

Source: <http://www.taxfoundation.org/taxdata/>

### Corporate Income Tax

Statewide rate of 6.968% (Minimum of \$50)

Source: <http://www.taxfoundation.org/taxdata/>

### Unemployment Insurance

Tax rates range from 0.02% to 5.40% on the first \$7,000 in wages per employee/per calendar year. Average rate in 2008 is 1.39%. New Employer rate is 2.00%

Source: <http://www.azdes.gov/esa/uitax/uithome.asp>

### Arizona Worker's Compensation

Cost per \$100 payroll ranges from \$0.31 to \$31.10 depending on Job Code

Source: NCCI Holdings, Inc (Scopes Manual) (<http://www.ncci.com/>)

### Sales and Use Tax Rates

	Prescott	Prescott Valley	Chino Valley	Dewey-Humboldt
State	5.60	5.60	5.60	5.60
Local	2.00	2.33	3.00	2.00
County	0.75	0.75	0.75	0.75
Total	8.35	8.68	9.35	8.35
Bed	3.00	2.33	3.00	2.00

Source: <http://www.azdor.gov/> (Arizona Department of Revenue)

Source: <http://www.modelcitytaxcode.org/> (League of Arizona Cities)

### Property Tax Rates (2008)

	Prescott	Prescott Valley	Chino Valley	Dewey-Humboldt
Elementary/High Schools	2.98	3.88	3.67	3.88
City/Fire District	0.42	1.64	2.13	1.64
Countywide	3.05	3.05	3.05	3.05
Total	6.45	8.57	8.85	8.57

Note: Tax rates in dollars per \$100 assessed value.