

State Rankings of Business Tax Index

State	Rank	Tax Index
Nevada	2 nd	11.877
Arizona	17 th	32.356
Utah	24 th	35.390
New Mexico	27 th	35.736
California	47 th	49.685

Source: Small Business & Entrepreneurship Council

Business Taxes

Metropolitan Area	Corporate			Unemployment		Workers Compensation (per \$100 payroll)
	Sales	Tax	Basis	Rate (% of payroll)	Wage Base	
Albuquerque	6.87%	7.60%	Net Income	2.00%	\$20,900	\$2.15
El Centro	8.75%	8.84%	Net Income	3.40%	\$7,000	\$2.72
Las Vegas	8.10%	0.00%	None	2.95%	\$26,600	\$2.58
Los Angeles	9.75%	8.84%	Net Income	3.40%	\$7,000	\$2.72
Phoenix	8.30%	6.97%	Net Income	2.00%	\$7,000	\$1.67
Riverside/San Bernardino	9.00%	8.84%	Net Income	3.40%	\$7,000	\$2.72
Tucson	8.10%	6.97%	Net Income	2.00%	\$7,000	\$1.67
Yuma	8.40%	6.97%	Net Income	2.00%	\$7,000	\$1.67

Source: MetroComp