



# Brackets for Collecting Wisconsin Sales or Use Tax on Retail Sales

### IMPORTANT

The baseball stadium district tax ended. The last day of the tax was March 31, 2020.

For a list of tax rates by county, see [Tax Rates](#).

**Collecting Tax From Your Customers:** To separately state the tax and pass the tax on to your customers, you may use a straight mathematical computation.

The **bracket system** used in the following charts represents a straight mathematical computation and may be used in computing the amount of the tax which may be collected from your customer. However, the sales tax payable by you to the Department of Revenue is based on your total taxable sales multiplied by the tax rate, regardless of the amount of tax collected from customers by using the "bracket system."

### Straight Mathematical Computation

If you do not use the bracket system, you should determine the tax due on a transaction either by multiplying the applicable tax rate by the sales price of each taxable item individually or by multiplying the applicable tax rate by the aggregate sales price of all taxable items sold in a single transaction. The tax collectible from the customer should be rounded to the nearest cent as follows:

- For amounts less than \$0.005, the amount should be rounded down to the next lowest penny.
- For amounts equal to or greater than \$0.005, the amount should be rounded up to the next highest penny.

**Questions?** Visit the department's website at [revenue.wi.gov](http://revenue.wi.gov) or contact us:

Mail Stop 5-77  
 Wisconsin Department of Revenue  
 PO Box 8949  
 Madison, WI 53708-8949  
 (608) 266-2776  
 (608) 267-1030 Fax  
[DORSalesandUse@wisconsin.gov](mailto:DORSalesandUse@wisconsin.gov)

## 5% STATE SALES TAX

Effective  
 May 1, 1982

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .09	.00	9.50 - 9.69	.48	19.10 - 19.29	.96
.10 - .29	.01	9.70 - 9.89	.49	19.30 - 19.49	.97
.30 - .49	.02	9.90 - 10.09	.50	19.50 - 19.69	.98
.50 - .69	.03	10.10 - 10.29	.51	19.70 - 19.89	.99
.70 - .89	.04	10.30 - 10.49	.52	19.90 - 20.09	1.00
.90 - 1.09	.05	10.50 - 10.69	.53	20.10 - 20.29	1.01
1.10 - 1.29	.06	10.70 - 10.89	.54	20.30 - 20.49	1.02
1.30 - 1.49	.07	10.90 - 11.09	.55	20.50 - 20.69	1.03
1.50 - 1.69	.08	11.10 - 11.29	.56	20.70 - 20.89	1.04
1.70 - 1.89	.09	11.30 - 11.49	.57	20.90 - 21.09	1.05
1.90 - 2.09	.10	11.50 - 11.69	.58	21.10 - 21.29	1.06
2.10 - 2.29	.11	11.70 - 11.89	.59	21.30 - 21.49	1.07
2.30 - 2.49	.12	11.90 - 12.09	.60	21.50 - 21.69	1.08
2.50 - 2.69	.13	12.10 - 12.29	.61	21.70 - 21.89	1.09
2.70 - 2.89	.14	12.30 - 12.49	.62	21.90 - 22.09	1.10
2.90 - 3.09	.15	12.50 - 12.69	.63	22.10 - 22.29	1.11
3.10 - 3.29	.16	12.70 - 12.89	.64	22.30 - 22.49	1.12
3.30 - 3.49	.17	12.90 - 13.09	.65	22.50 - 22.69	1.13
3.50 - 3.69	.18	13.10 - 13.29	.66	22.70 - 22.89	1.14
3.70 - 3.89	.19	13.30 - 13.49	.67	22.90 - 23.09	1.15
3.90 - 4.09	.20	13.50 - 13.69	.68	23.10 - 23.29	1.16
4.10 - 4.29	.21	13.70 - 13.89	.69	23.30 - 23.49	1.17
4.30 - 4.49	.22	13.90 - 14.09	.70	23.50 - 23.69	1.18
4.50 - 4.69	.23	14.10 - 14.29	.71	23.70 - 23.89	1.19
4.70 - 4.89	.24	14.30 - 14.49	.72	23.90 - 24.09	1.20
4.90 - 5.09	.25	14.50 - 14.69	.73	24.10 - 24.29	1.21
5.10 - 5.29	.26	14.70 - 14.89	.74	24.30 - 24.49	1.22
5.30 - 5.49	.27	14.90 - 15.09	.75	24.50 - 24.69	1.23
5.50 - 5.69	.28	15.10 - 15.29	.76	24.70 - 24.89	1.24
5.70 - 5.89	.29	15.30 - 15.49	.77	24.90 - 25.09	1.25
5.90 - 6.09	.30	15.50 - 15.69	.78	25.10 - 25.29	1.26
6.10 - 6.29	.31	15.70 - 15.89	.79	25.30 - 25.49	1.27
6.30 - 6.49	.32	15.90 - 16.09	.80	25.50 - 25.69	1.28
6.50 - 6.69	.33	16.10 - 16.29	.81	25.70 - 25.89	1.29
6.70 - 6.89	.34	16.30 - 16.49	.82	25.90 - 26.09	1.30
6.90 - 7.09	.35	16.50 - 16.69	.83	26.10 - 26.29	1.31
7.10 - 7.29	.36	16.70 - 16.89	.84	26.30 - 26.49	1.32
7.30 - 7.49	.37	16.90 - 17.09	.85	26.50 - 26.69	1.33
7.50 - 7.69	.38	17.10 - 17.29	.86	26.70 - 26.89	1.34
7.70 - 7.89	.39	17.30 - 17.49	.87	26.90 - 27.09	1.35
7.90 - 8.09	.40	17.50 - 17.69	.88	27.10 - 27.29	1.36
8.10 - 8.29	.41	17.70 - 17.89	.89	27.30 - 27.49	1.37
8.30 - 8.49	.42	17.90 - 18.09	.90	27.50 - 27.69	1.38
8.50 - 8.69	.43	18.10 - 18.29	.91	27.70 - 27.89	1.39
8.70 - 8.89	.44	18.30 - 18.49	.92	27.90 - 28.09	1.40
8.90 - 9.09	.45	18.50 - 18.69	.93	28.10 - 28.29	1.41
9.10 - 9.29	.46	18.70 - 18.89	.94	28.30 - 28.49	1.42
9.30 - 9.49	.47	18.90 - 19.09	.95	28.50 - 28.69	1.43

The state tax equals 5¢ for each dollar of sales, plus shown above for the fractional part of a dollar.

## 5.5% STATE AND COUNTY SALES TAX

Effective April 1, 1986

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .09	.00	8.64 - 8.81	.48	17.37 - 17.54	.96
.10 - .27	.01	8.82 - 8.99	.49	17.55 - 17.72	.97
.28 - .45	.02	9.00 - 9.18	.50	17.73 - 17.90	.98
.46 - .63	.03	9.19 - 9.36	.51	17.91 - 18.09	.99
.64 - .81	.04	9.37 - 9.54	.52	18.10 - 18.27	1.00
.82 - .99	.05	9.55 - 9.72	.53	18.28 - 18.45	1.01
1.00 - 1.18	.06	9.73 - 9.90	.54	18.46 - 18.63	1.02
1.19 - 1.36	.07	9.91 - 10.09	.55	18.64 - 18.81	1.03
1.37 - 1.54	.08	10.10 - 10.27	.56	18.82 - 18.99	1.04
1.55 - 1.72	.09	10.28 - 10.45	.57	19.00 - 19.18	1.05
1.73 - 1.90	.10	10.46 - 10.63	.58	19.19 - 19.36	1.06
1.91 - 2.09	.11	10.64 - 10.81	.59	19.37 - 19.54	1.07
2.10 - 2.27	.12	10.82 - 10.99	.60	19.55 - 19.72	1.08
2.28 - 2.45	.13	11.00 - 11.18	.61	19.73 - 19.90	1.09
2.46 - 2.63	.14	11.19 - 11.36	.62	19.91 - 20.09	1.10
2.64 - 2.81	.15	11.37 - 11.54	.63	20.10 - 20.27	1.11
2.82 - 2.99	.16	11.55 - 11.72	.64	20.28 - 20.45	1.12
3.00 - 3.18	.17	11.73 - 11.90	.65	20.46 - 20.63	1.13
3.19 - 3.36	.18	11.91 - 12.09	.66	20.64 - 20.81	1.14
3.37 - 3.54	.19	12.10 - 12.27	.67	20.82 - 20.99	1.15
3.55 - 3.72	.20	12.28 - 12.45	.68	21.00 - 21.18	1.16
3.73 - 3.90	.21	12.46 - 12.63	.69	21.19 - 21.36	1.17
3.91 - 4.09	.22	12.64 - 12.81	.70	21.37 - 21.54	1.18
4.10 - 4.27	.23	12.82 - 12.99	.71	21.55 - 21.72	1.19
4.28 - 4.45	.24	13.00 - 13.18	.72	21.73 - 21.90	1.20
4.46 - 4.63	.25	13.19 - 13.36	.73	21.91 - 22.09	1.21
4.64 - 4.81	.26	13.37 - 13.54	.74	22.10 - 22.27	1.22
4.82 - 4.99	.27	13.55 - 13.72	.75	22.28 - 22.45	1.23
5.00 - 5.18	.28	13.73 - 13.90	.76	22.46 - 22.63	1.24
5.19 - 5.36	.29	13.91 - 14.09	.77	22.64 - 22.81	1.25
5.37 - 5.54	.30	14.10 - 14.27	.78	22.82 - 22.99	1.26
5.55 - 5.72	.31	14.28 - 14.45	.79	23.00 - 23.18	1.27
5.73 - 5.90	.32	14.46 - 14.63	.80	23.19 - 23.36	1.28
5.91 - 6.09	.33	14.64 - 14.81	.81	23.37 - 23.54	1.29
6.10 - 6.27	.34	14.82 - 14.99	.82	23.55 - 23.72	1.30
6.28 - 6.45	.35	15.00 - 15.18	.83	23.73 - 23.90	1.31
6.46 - 6.63	.36	15.19 - 15.36	.84	23.91 - 24.09	1.32
6.64 - 6.81	.37	15.37 - 15.54	.85	24.10 - 24.27	1.33
6.82 - 6.99	.38	15.55 - 15.72	.86	24.28 - 24.45	1.34
7.00 - 7.18	.39	15.73 - 15.90	.87	24.46 - 24.63	1.35
7.19 - 7.36	.40	15.91 - 16.09	.88	24.64 - 24.81	1.36
7.37 - 7.54	.41	16.10 - 16.27	.89	24.82 - 24.99	1.37
7.55 - 7.72	.42	16.28 - 16.45	.90	25.00 - 25.18	1.38
7.73 - 7.90	.43	16.46 - 16.63	.91	25.19 - 25.36	1.39
7.91 - 8.09	.44	16.64 - 16.81	.92	25.37 - 25.54	1.40
8.10 - 8.27	.45	16.82 - 16.99	.93	25.55 - 25.72	1.41
8.28 - 8.45	.46	17.00 - 17.18	.94	25.73 - 25.90	1.42
8.46 - 8.63	.47	17.19 - 17.36	.95	25.91 - 26.09	1.43

The state and county tax equals 11¢ for each \$2 of sales, plus the tax shown above for the fractional part of \$2.

**6% STATE, COUNTY, AND  
PREMIER RESORT AREA SALES TAX**

Effective April 1, 1998

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .08	.00	7.92 - 8.08	.48	15.92 - 16.08	.96
.09 - .24	.01	8.09 - 8.24	.49	16.09 - 16.24	.97
.25 - .41	.02	8.25 - 8.41	.50	16.25 - 16.41	.98
.42 - .58	.03	8.42 - 8.58	.51	16.42 - 16.58	.99
.59 - .74	.04	8.59 - 8.74	.52	16.59 - 16.74	1.00
.75 - .91	.05	8.75 - 8.91	.53	16.75 - 16.91	1.01
.92 - 1.08	.06	8.92 - 9.08	.54	16.92 - 17.08	1.02
1.09 - 1.24	.07	9.09 - 9.24	.55	17.09 - 17.24	1.03
1.25 - 1.41	.08	9.25 - 9.41	.56	17.25 - 17.41	1.04
1.42 - 1.58	.09	9.42 - 9.58	.57	17.42 - 17.58	1.05
1.59 - 1.74	.10	9.59 - 9.74	.58	17.59 - 17.74	1.06
1.75 - 1.91	.11	9.75 - 9.91	.59	17.75 - 17.91	1.07
1.92 - 2.08	.12	9.92 - 10.08	.60	17.92 - 18.08	1.08
2.09 - 2.24	.13	10.09 - 10.24	.61	18.09 - 18.24	1.09
2.25 - 2.41	.14	10.25 - 10.41	.62	18.25 - 18.41	1.10
2.42 - 2.58	.15	10.42 - 10.58	.63	18.42 - 18.58	1.11
2.59 - 2.74	.16	10.59 - 10.74	.64	18.59 - 18.74	1.12
2.75 - 2.91	.17	10.75 - 10.91	.65	18.75 - 18.91	1.13
2.92 - 3.08	.18	10.92 - 11.08	.66	18.92 - 19.08	1.14
3.09 - 3.24	.19	11.09 - 11.24	.67	19.09 - 19.24	1.15
3.25 - 3.41	.20	11.25 - 11.41	.68	19.25 - 19.41	1.16
3.42 - 3.58	.21	11.42 - 11.58	.69	19.42 - 19.58	1.17
3.59 - 3.74	.22	11.59 - 11.74	.70	19.59 - 19.74	1.18
3.75 - 3.91	.23	11.75 - 11.91	.71	19.75 - 19.91	1.19
3.92 - 4.08	.24	11.92 - 12.08	.72	19.92 - 20.08	1.20
4.09 - 4.24	.25	12.09 - 12.24	.73	20.09 - 20.24	1.21
4.25 - 4.41	.26	12.25 - 12.41	.74	20.25 - 20.41	1.22
4.42 - 4.58	.27	12.42 - 12.58	.75	20.42 - 20.58	1.23
4.59 - 4.74	.28	12.59 - 12.74	.76	20.59 - 20.74	1.24
4.75 - 4.91	.29	12.75 - 12.91	.77	20.75 - 20.91	1.25
4.92 - 5.08	.30	12.92 - 13.08	.78	20.92 - 21.08	1.26
5.09 - 5.24	.31	13.09 - 13.24	.79	21.09 - 21.24	1.27
5.25 - 5.41	.32	13.25 - 13.41	.80	21.25 - 21.41	1.28
5.42 - 5.58	.33	13.42 - 13.58	.81	21.42 - 21.58	1.29
5.59 - 5.74	.34	13.59 - 13.74	.82	21.59 - 21.74	1.30
5.75 - 5.91	.35	13.75 - 13.91	.83	21.75 - 21.91	1.31
5.92 - 6.08	.36	13.92 - 14.08	.84	21.92 - 22.08	1.32
6.09 - 6.24	.37	14.09 - 14.24	.85	22.09 - 22.24	1.33
6.25 - 6.41	.38	14.25 - 14.41	.86	22.25 - 22.41	1.34
6.42 - 6.58	.39	14.42 - 14.58	.87	22.42 - 22.58	1.35
6.59 - 6.74	.40	14.59 - 14.74	.88	22.59 - 22.74	1.36
6.75 - 6.91	.41	14.75 - 14.91	.89	22.75 - 22.91	1.37
6.92 - 7.08	.42	14.92 - 15.08	.90	22.92 - 23.08	1.38
7.09 - 7.24	.43	15.09 - 15.24	.91	23.09 - 23.24	1.39
7.25 - 7.41	.44	15.25 - 15.41	.92	23.25 - 23.41	1.40
7.42 - 7.58	.45	15.42 - 15.58	.93	23.42 - 23.58	1.41
7.59 - 7.74	.46	15.59 - 15.74	.94	23.59 - 23.74	1.42
7.75 - 7.91	.47	15.75 - 15.91	.95	23.75 - 23.91	1.43

The state, county and premier resort area tax equals 6¢ for each dollar of sales, plus the tax shown above for the fractional part of a dollar.

**6.75% STATE, COUNTY, AND  
PREMIER RESORT AREA SALES TAX**

Effective July 1, 2014 in the Village of  
Lake Delton and the City of Wisconsin Dells only

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .07	.00	7.04 - 7.18	.48	14.15 - 14.29	.96
.08 - .22	.01	7.19 - 7.33	.49	14.30 - 14.44	.97
.23 - .37	.02	7.34 - 7.48	.50	14.45 - 14.59	.98
.38 - .51	.03	7.49 - 7.62	.51	14.60 - 14.74	.99
.52 - .66	.04	7.63 - 7.77	.52	14.75 - 14.88	1.00
.67 - .81	.05	7.78 - 7.92	.53	14.89 - 15.03	1.01
.82 - .96	.06	7.93 - 8.07	.54	15.04 - 15.18	1.02
.97 - 1.11	.07	8.08 - 8.22	.55	15.19 - 15.33	1.03
1.12 - 1.25	.08	8.23 - 8.37	.56	15.34 - 15.48	1.04
1.26 - 1.40	.09	8.38 - 8.51	.57	15.49 - 15.62	1.05
1.41 - 1.55	.10	8.52 - 8.66	.58	15.63 - 15.77	1.06
1.56 - 1.70	.11	8.67 - 8.81	.59	15.78 - 15.92	1.07
1.71 - 1.85	.12	8.82 - 8.96	.60	15.93 - 16.07	1.08
1.86 - 1.99	.13	8.97 - 9.11	.61	16.08 - 16.22	1.09
2.00 - 2.14	.14	9.12 - 9.25	.62	16.23 - 16.37	1.10
2.15 - 2.29	.15	9.26 - 9.40	.63	16.38 - 16.51	1.11
2.30 - 2.44	.16	9.41 - 9.55	.64	16.52 - 16.66	1.12
2.45 - 2.59	.17	9.56 - 9.70	.65	16.67 - 16.81	1.13
2.60 - 2.74	.18	9.71 - 9.85	.66	16.82 - 16.96	1.14
2.75 - 2.88	.19	9.86 - 9.99	.67	16.97 - 17.11	1.15
2.89 - 3.03	.20	10.00 - 10.14	.68	17.12 - 17.25	1.16
3.04 - 3.18	.21	10.15 - 10.29	.69	17.26 - 17.40	1.17
3.19 - 3.33	.22	10.30 - 10.44	.70	17.41 - 17.55	1.18
3.34 - 3.48	.23	10.45 - 10.59	.71	17.56 - 17.70	1.19
3.49 - 3.62	.24	10.60 - 10.74	.72	17.71 - 17.85	1.20
3.63 - 3.77	.25	10.75 - 10.88	.73	17.86 - 17.99	1.21
3.78 - 3.92	.26	10.89 - 11.03	.74	18.00 - 18.14	1.22
3.93 - 4.07	.27	11.04 - 11.18	.75	18.15 - 18.29	1.23
4.08 - 4.22	.28	11.19 - 11.33	.76	18.30 - 18.44	1.24
4.23 - 4.37	.29	11.34 - 11.48	.77	18.45 - 18.59	1.25
4.38 - 4.51	.30	11.49 - 11.62	.78	18.60 - 18.74	1.26
4.52 - 4.66	.31	11.63 - 11.77	.79	18.75 - 18.88	1.27
4.67 - 4.81	.32	11.78 - 11.92	.80	18.89 - 19.03	1.28
4.82 - 4.96	.33	11.93 - 12.07	.81	19.04 - 19.18	1.29
4.97 - 5.11	.34	12.08 - 12.22	.82	19.19 - 19.33	1.30
5.12 - 5.25	.35	12.23 - 12.37	.83	19.34 - 19.48	1.31
5.26 - 5.40	.36	12.38 - 12.51	.84	19.49 - 19.62	1.32
5.41 - 5.55	.37	12.52 - 12.66	.85	19.63 - 19.77	1.33
5.56 - 5.70	.38	12.67 - 12.81	.86	19.78 - 19.92	1.34
5.71 - 5.85	.39	12.82 - 12.96	.87	19.93 - 20.07	1.35
5.86 - 5.99	.40	12.97 - 13.11	.88	20.08 - 20.22	1.36
6.00 - 6.14	.41	13.12 - 13.25	.89	20.23 - 20.37	1.37
6.15 - 6.29	.42	13.26 - 13.40	.90	20.38 - 20.51	1.38
6.30 - 6.44	.43	13.41 - 13.55	.91	20.52 - 20.66	1.39
6.45 - 6.59	.44	13.56 - 13.70	.92	20.67 - 20.81	1.40
6.60 - 6.74	.45	13.71 - 13.85	.93	20.82 - 20.96	1.41
6.75 - 6.88	.46	13.86 - 13.99	.94	20.97 - 21.11	1.42
6.89 - 7.03	.47	14.00 - 14.14	.95	21.12 - 21.25	1.43

The state, county, and premier resort area tax equals 27¢ for each \$4 of sales, plus the tax shown above for the fractional part of \$4.

**Applicable Laws and Rules**

This document provides statements or interpretations of the following laws and regulations enacted as of December 1, 2020: Section 77.61(3m), Wis. Stats., and sec. Tax 11.32(4) & (5)

Laws enacted and in effect after December 1, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to December 1, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.