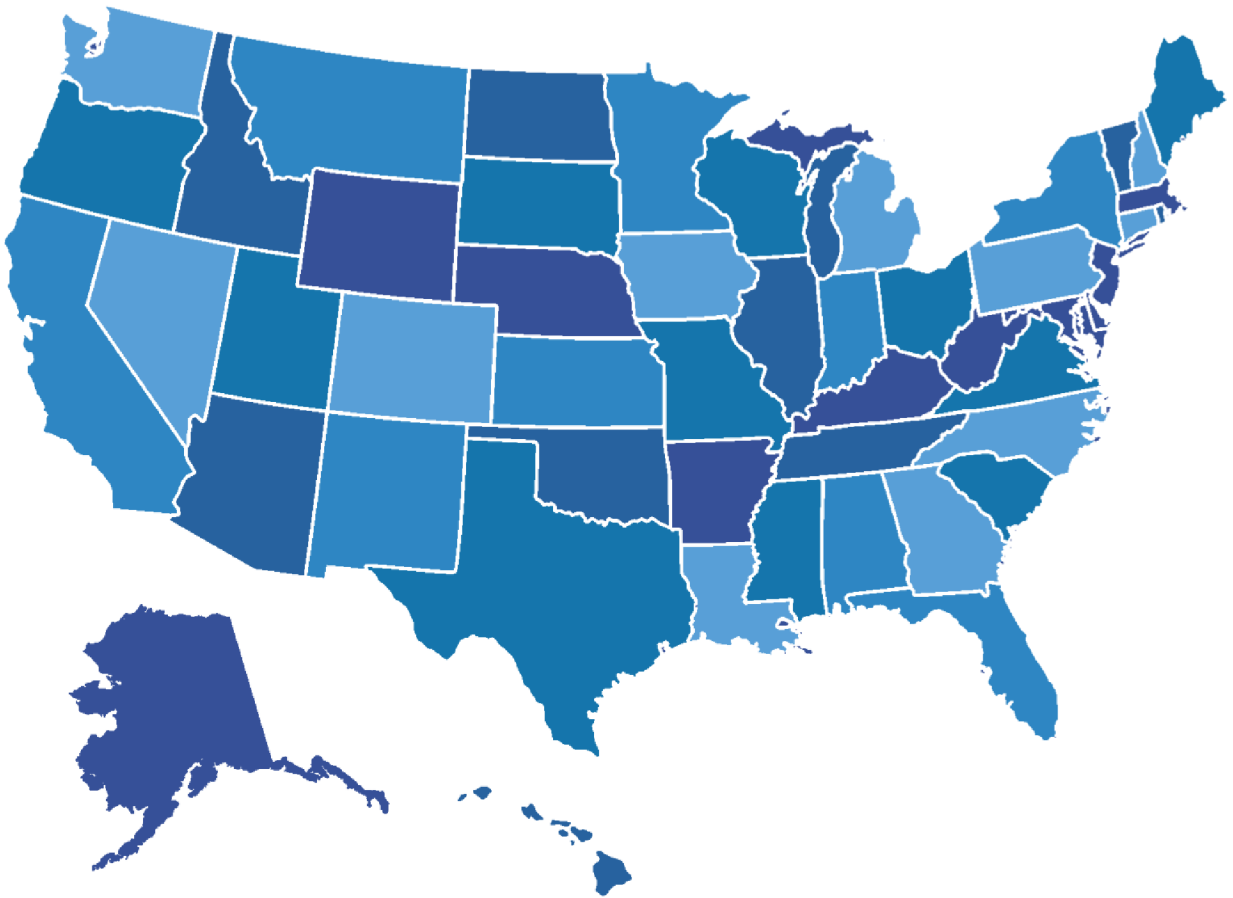

STATE AND LOCAL TAXES

A Comparison Across States



INDEPENDENT FISCAL OFFICE

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Methodology

This report uses data from the U.S. Census Bureau, the Internal Revenue Service (IRS) and the Federation of Tax Administrators to facilitate a comparison of state and local tax systems across the fifty states. The report examines (1) the relative state and local tax burden across states, (2) the distribution of state and local taxes across revenue sources (e.g., income, sales and property) and (3) state debt levels. For this analysis, the term “tax burden” equals the ratio of tax revenues to state personal income. Although the term “tax burden” is often used in these types of studies, it does not imply that a certain level of taxation is too high or too low; that determination is a subjective judgment and this report does not address that issue.

All state and local taxes are compared to state personal income. State personal income is the summation of all sources of income such as wages, business income, interest, dividends, rents, royalties, employer contributions to pension and health plans, unemployment compensation and transfer income (e.g., Social Security, various medical and income maintenance benefits). Similar to other published tax burden studies, the analysis includes certain adjustments to state personal income as computed by the U.S. Bureau of Economic Analysis.¹ The analysis adds capital gains income, IRA withdrawals and pension distributions to state personal income.² The analysis deducts employer contributions to pension and health plans and imputed interest income. Overall, these adjustments decrease personal income by -0.1 percent for the U.S. and -1.1 percent for Pennsylvania. Despite the fact that a modified income measure is used, the term personal income is used throughout this analysis.

For tabulations of state and local tax revenues, the U.S. Census Bureau includes net lottery profits with non-tax revenue sources, not tax revenues. This report includes those amounts with tax revenues so that net lottery profits are treated the same as tax revenues from table games and slots, since all three are forms of recreational gaming. Liquor store profits are also included with tax revenues. In order to generate liquor store profits, states apply mark-ups that function similar to a tax. Lottery and liquor store profits are similar to sales taxes because they are generated by the voluntary consumption of a good or service.

¹ See “Effective Federal Tax Rates, 1979 to 1997” (Congressional Budget Office, October 2001) and “Tax Foundation State-Local Tax Burden Estimates: An Overview of Methodology” (Tax Foundation, Working Paper 10, March 2014). The adjustments are based on data from state tax returns (published by the IRS) and Tables SA4 and SA40 from the National Income and Product Accounts. The U.S. Bureau of Economic Analysis publishes state personal income data.

² Capital gains, IRA withdrawals and pension data are from the “SOI Tax Stats – Historic Table 2” (IRS). Those amounts are grossed-up for amounts not reported on the federal income tax return due to non-taxability or misreporting. For more information on misreporting on the federal income tax return, see “Federal Tax Compliance Research: Tax Gap Estimates for Tax Years 2008–2010” (IRS, May 2016).

The U.S. Census Bureau compiles annual data on state and local tax revenue. However, the local tax data generally lag the state tax data by one fiscal year. For this analysis, state tax data are from *2015 State Government Tax Collections* and *2015 State Government Finances*, which represent fiscal year (FY) 2014-15. Local tax data are from *2014 State and Local Government Finances*, which represent FY 2013-14. Although these tax data span two fiscal years, they represent the most recent data available and the same years are used across all states. In order to maximize overlap with the two fiscal years, state personal income and all income adjustments are from calendar year (CY) 2014. Therefore, both the state (FY 2014-15) and local (FY 2013-14) tax revenue data share a six-month overlap with the state personal income (CY 2014) measure to which they are compared.

It should be noted that the state rankings in this analysis do not control for the export of certain taxes. For some states, much tax revenue could be remitted by non-residents. For example, states with significant tourism may generate substantial sales tax from non-residents. Many business taxes, such as the corporate net income tax, may also be shifted to consumers and shareholders who reside in other states. In addition, the analysis does not control for the deductibility of state and local income and real estate taxes from the federal income tax. Those deductions reduce the state and local tax burden and would disproportionately benefit states with higher tax rates.

State and Local Tax Rankings

Table 1 ranks states based on the ratio of the personal income tax (PIT) to personal income.³ States may levy PIT on wages, business income, capital income (e.g., interest, dividends and capital gains), pensions, IRA withdrawals and transfer income (e.g., Social Security, unemployment compensation). Pennsylvania ranked 19th for PIT, and the ratio was higher than both the U.S. average (2.21 percent) and weighted average (2.47 percent).⁴ Although the Commonwealth levies a relatively low PIT rate (3.07 percent) and exempts Social Security and pension income, the local PIT rate is high compared to other states. (See Table 12 for a comparison of state tax rates levied for CY 2017.)

State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
New York	1	\$54,057	4.82%	Arkansas	26	\$2,664	2.44%
Oregon	2	\$7,309	4.33%	Indiana	27	\$6,381	2.43%
Maryland	3	\$13,103	4.18%	Idaho	28	\$1,478	2.41%
California	4	\$77,930	3.95%	Vermont	29	\$709	2.41%
Minnesota	5	\$10,370	3.88%	Rhode Island	30	\$1,215	2.40%
Massachusetts	6	\$14,492	3.55%	Colorado	31	\$6,375	2.37%
Connecticut	7	\$8,182	3.36%	Michigan	32	\$9,285	2.25%
Kentucky	8	\$5,308	3.28%	South Carolina	33	\$3,742	2.10%
Hawaii	9	\$1,988	3.15%	Alabama	34	\$3,437	1.94%
West Virginia	10	\$1,932	2.94%	Oklahoma	35	\$3,252	1.89%
Utah	11	\$3,158	2.91%	New Mexico	36	\$1,381	1.80%
North Carolina	12	\$11,198	2.90%	Mississippi	37	\$1,783	1.77%
Virginia	13	\$11,904	2.90%	Kansas	38	\$2,265	1.72%
Delaware	14	\$1,196	2.85%	Louisiana	39	\$2,983	1.56%
Maine	15	\$1,533	2.81%	Arizona	40	\$3,761	1.46%
Wisconsin	16	\$7,069	2.80%	North Dakota	41	\$537	1.28%
Montana	17	\$1,180	2.79%	New Hampshire	42	\$96	0.14%
Ohio	18	\$13,477	2.76%	Tennessee	43	\$302	0.12%
Pennsylvania	19	\$16,293	2.69%	Alaska	44	\$0	0.00%
Iowa	20	\$3,586	2.67%	Florida	45	\$0	0.00%
New Jersey	21	\$13,250	2.60%	Nevada	46	\$0	0.00%
Illinois	22	\$15,914	2.53%	South Dakota	47	\$0	0.00%
Nebraska	23	\$2,240	2.51%	Texas	48	\$0	0.00%
Missouri	24	\$6,188	2.51%	Washington	49	\$0	0.00%
Georgia	25	\$9,679	2.50%	Wyoming	50	\$0	0.00%
				U.S. Weighted Avg.			2.47%
				U.S. Average			2.21%

Note: dollar amounts are in millions.

³ All amounts are net of refunds.

⁴ The U.S. average is an unweighted average so that all states have an equal impact on the U.S. average computation. The weighted average allows large states (e.g., California) to have a greater impact compared to small states (e.g., Rhode Island).

Table 2 ranks states based on the ratio of corporate net income tax (CNIT) to personal income.⁵ States levy CNIT on the net income of C corporations. For this analysis, the CNIT measure also includes revenues from corporate license fees. For Pennsylvania, net capital stock and franchise tax revenues are included with corporate license fees.⁶ (Pennsylvania eliminated the capital stock and franchise tax starting with tax year 2016.) Pennsylvania ranked 12th for CNIT, and the ratio was slightly higher than the U.S. average (0.45 percent) and weighted average (0.42 percent). Pennsylvania levies the second highest tax rate in the U.S. (9.99 percent), but the sales-only factor used in the apportionment formula reduces the overall tax burden.

Table 2 Corporate Net Income Tax							
State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Delaware	1	\$1,612	3.84%	Idaho	26	\$219	0.36%
New York	2	\$11,785	1.05%	New Mexico	27	\$275	0.36%
New Hampshire	3	\$632	0.90%	Maryland	28	\$1,112	0.35%
Tennessee	4	\$2,192	0.83%	Indiana	29	\$911	0.35%
Illinois	5	\$4,412	0.70%	Utah	30	\$369	0.34%
Mississippi	6	\$705	0.70%	Maine	31	\$179	0.33%
Kentucky	7	\$996	0.62%	Connecticut	32	\$718	0.29%
Alaska	8	\$228	0.61%	Michigan	33	\$1,208	0.29%
New Jersey	9	\$2,866	0.56%	West Virginia	34	\$190	0.29%
Minnesota	10	\$1,484	0.56%	Florida	35	\$2,547	0.29%
Massachusetts	11	\$2,253	0.55%	South Carolina	36	\$507	0.28%
Pennsylvania	12	\$3,096	0.51%	Arizona	37	\$701	0.27%
North Carolina	13	\$1,961	0.51%	Georgia	38	\$1,040	0.27%
Arkansas	14	\$504	0.46%	Oklahoma	39	\$447	0.26%
California	15	\$9,074	0.46%	Colorado	40	\$691	0.26%
North Dakota	16	\$186	0.44%	Missouri	41	\$529	0.21%
Oregon	17	\$720	0.43%	Virginia	42	\$876	0.21%
Wisconsin	18	\$1,052	0.42%	Louisiana	43	\$400	0.21%
Montana	19	\$172	0.41%	Hawaii	44	\$74	0.12%
Vermont	20	\$116	0.39%	Ohio	45	\$520	0.11%
Nebraska	21	\$350	0.39%	Nevada	46	\$98	0.08%
Alabama	22	\$690	0.39%	Wyoming	47	\$14	0.04%
Iowa	23	\$506	0.38%	South Dakota	48	\$10	0.02%
Kansas	24	\$481	0.36%	Texas	49	\$129	0.01%
Rhode Island	25	\$181	0.36%	Washington	50	\$35	0.01%
				U.S. Weighted Avg.			0.42%
				U.S. Average			0.45%

Note: dollar amounts are in millions.

⁵ All amounts are net of refunds.

⁶ Per the U.S. Census Bureau’s documentation guide, corporate license fees include: franchise license taxes, organization, filing and entrance fees, taxes on property (measured by amount of corporate stock, debt or other basis besides assessed value of property), and other licenses applicable with few, specified exceptions to all corporations.

Table 3 ranks states based on the ratio of sales and use tax (SUT) to personal income. Sales and use taxes include taxes on general sales, gross receipts taxes collected by utilities and any sales tax levied by local units. For Pennsylvania, SUT includes the local sales tax levied by Allegheny County (1 percent) and Philadelphia County (2 percent). Pennsylvania ranked 40th for SUT, and the ratio is lower than the U.S. average (2.53 percent) and weighted average (2.62 percent). Pennsylvania relies on SUT relatively less than other states due to broad exemptions for most clothing and food purchased for home consumption. Moreover, some states levy sales tax on gasoline in addition to an excise tax, whereas Pennsylvania does not.

Table 3 Sales and Use Tax							
State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Hawaii	1	\$3,535	5.59%	Idaho	26	\$1,494	2.44%
Washington	2	\$16,593	4.62%	Maine	27	\$1,323	2.42%
New Mexico	3	\$3,283	4.27%	Georgia	28	\$9,330	2.41%
Nevada	4	\$4,723	4.06%	North Carolina	29	\$9,223	2.39%
Arkansas	5	\$4,377	4.01%	Colorado	30	\$6,405	2.38%
North Dakota	6	\$1,642	3.92%	South Carolina	31	\$4,043	2.27%
Louisiana	7	\$7,123	3.72%	Kentucky	32	\$3,660	2.26%
Arizona	8	\$9,264	3.60%	Michigan	33	\$9,309	2.26%
South Dakota	9	\$1,341	3.46%	West Virginia	34	\$1,478	2.25%
Mississippi	10	\$3,481	3.45%	Wisconsin	35	\$5,640	2.23%
Texas	11	\$42,466	3.44%	Minnesota	36	\$5,834	2.18%
Tennessee	12	\$8,734	3.33%	Rhode Island	37	\$1,065	2.11%
Florida	13	\$28,342	3.20%	Illinois	38	\$13,212	2.10%
Kansas	14	\$4,184	3.17%	New Jersey	39	\$10,174	2.00%
Wyoming	15	\$1,025	3.10%	Pennsylvania	40	\$11,874	1.96%
Ohio	16	\$15,022	3.08%	Connecticut	41	\$4,373	1.80%
Alabama	17	\$5,177	2.93%	Maryland	42	\$5,011	1.60%
Indiana	18	\$7,594	2.90%	Massachusetts	43	\$5,828	1.43%
Oklahoma	19	\$4,881	2.84%	Virginia	44	\$5,713	1.39%
California	20	\$53,321	2.70%	Vermont	45	\$398	1.35%
Nebraska	21	\$2,351	2.64%	Alaska	46	\$227	0.61%
New York	22	\$29,610	2.64%	Oregon	47	\$341	0.20%
Iowa	23	\$3,545	2.64%	Delaware	48	\$61	0.14%
Utah	24	\$2,688	2.47%	Montana	49	\$47	0.11%
Missouri	25	\$6,101	2.47%	New Hampshire	50	\$64	0.09%
				U.S. Weighted Avg.			2.62%
				U.S. Average			2.53%

Note: dollar amounts are in millions.

Table 4 ranks states based on the ratio of property tax to personal income. Property tax includes levies by the state, county, municipality, school district or special purpose entity. For Pennsylvania, nearly all property taxes are levied at the local level. Pennsylvania ranked 20th for property tax, and the ratio is lower than the U.S. average (3.08 percent) and weighted average (3.16 percent).

Table 4 Property Tax							
State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
New Hampshire	1	\$3,820	5.42%	Ohio	26	\$13,954	2.86%
New Jersey	2	\$27,392	5.38%	Maryland	27	\$8,924	2.85%
Alaska	3	\$1,945	5.25%	California	28	\$53,870	2.73%
Vermont	4	\$1,516	5.15%	Mississippi	29	\$2,744	2.72%
Rhode Island	5	\$2,434	4.81%	Colorado	30	\$7,311	2.71%
Maine	6	\$2,553	4.67%	Washington	31	\$9,678	2.70%
New York	7	\$50,981	4.54%	Florida	32	\$23,578	2.66%
Illinois	8	\$25,857	4.11%	Utah	33	\$2,853	2.63%
Connecticut	9	\$9,971	4.10%	Arizona	34	\$6,694	2.60%
Wyoming	10	\$1,251	3.79%	Idaho	35	\$1,517	2.48%
Wisconsin	11	\$9,550	3.78%	North Carolina	36	\$9,457	2.45%
Nebraska	12	\$3,308	3.71%	Indiana	37	\$6,402	2.44%
Massachusetts	13	\$14,733	3.61%	West Virginia	38	\$1,576	2.40%
Kansas	14	\$4,743	3.60%	Missouri	39	\$5,823	2.36%
Texas	15	\$44,109	3.57%	Nevada	40	\$2,687	2.31%
Montana	16	\$1,499	3.55%	Hawaii	41	\$1,392	2.20%
Iowa	17	\$4,745	3.53%	Tennessee	42	\$5,433	2.07%
Michigan	18	\$13,284	3.22%	Louisiana	43	\$3,900	2.04%
Oregon	19	\$5,359	3.17%	Kentucky	44	\$3,254	2.01%
Pennsylvania	20	\$17,968	2.96%	New Mexico	45	\$1,528	1.99%
Virginia	21	\$12,130	2.96%	North Dakota	46	\$830	1.98%
South Carolina	22	\$5,220	2.93%	Arkansas	47	\$2,012	1.85%
Minnesota	23	\$7,702	2.88%	Delaware	48	\$775	1.84%
South Dakota	24	\$1,111	2.86%	Alabama	49	\$2,537	1.43%
Georgia	25	\$11,054	2.86%	Oklahoma	50	\$2,418	1.41%
				U.S. Weighted Avg.			3.16%
Note: dollar amounts are in millions.				U.S. Average			3.08%

Table 5 ranks states based on the ratio of gaming-liquor-other taxes to personal income. Gaming-liquor-other revenues include taxes on alcoholic beverages (but not sales tax levied on those items), casino gaming, pari-mutuels, tobacco, licenses for amusements, licenses for alcoholic beverages, liquor store profits and net lottery profits. Pennsylvania ranked 7th for gaming-liquor-other, and the ratio was higher than the U.S. average (0.44 percent) and weighted average (0.39 percent). For states that have legalized casino gaming, Pennsylvania imposes a relatively high tax rate on slot (maximum tax rate of 55 percent) and table game (16 percent) gross revenues. Those rates drive much of the ranking for the gaming-liquor-other category. For CY 2017, Pennsylvania levies the 10th highest cigarette tax rate in the U.S. (\$2.60 per pack), and the City of Philadelphia levies the 2nd highest cigarette tax rate (\$4.60 per pack).

Table 5 Gaming-Liquor-Other Taxes							
State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
West Virginia	1	\$719	1.10%	Oklahoma	26	\$666	0.39%
Rhode Island	2	\$541	1.07%	New Jersey	27	\$1,957	0.38%
Nevada	3	\$1,200	1.03%	Kentucky	28	\$617	0.38%
Delaware	4	\$366	0.87%	Florida	29	\$3,373	0.38%
Oregon	5	\$1,182	0.70%	Arkansas	30	\$412	0.38%
New Hampshire	6	\$480	0.68%	Wisconsin	31	\$895	0.35%
Pennsylvania	7	\$4,020	0.66%	Minnesota	32	\$941	0.35%
Maryland	8	\$1,873	0.60%	North Carolina	33	\$1,340	0.35%
Louisiana	9	\$1,079	0.56%	Missouri	34	\$826	0.33%
Maine	10	\$305	0.56%	South Carolina	35	\$591	0.33%
Iowa	11	\$741	0.55%	Texas	36	\$3,997	0.32%
South Dakota	12	\$209	0.54%	Washington	37	\$1,128	0.31%
Massachusetts	13	\$2,171	0.53%	New Mexico	38	\$241	0.31%
Michigan	14	\$2,190	0.53%	Virginia	39	\$1,186	0.29%
Montana	15	\$214	0.51%	Hawaii	40	\$180	0.28%
Indiana	16	\$1,283	0.49%	Utah	41	\$264	0.24%
Ohio	17	\$2,315	0.47%	Kansas	42	\$308	0.23%
Illinois	18	\$2,878	0.46%	Idaho	43	\$142	0.23%
Connecticut	19	\$1,071	0.44%	Alabama	44	\$403	0.23%
Tennessee	20	\$1,133	0.43%	Arizona	45	\$563	0.22%
New York	21	\$4,819	0.43%	Colorado	46	\$486	0.18%
Alaska	22	\$155	0.42%	Nebraska	47	\$139	0.16%
Vermont	23	\$122	0.41%	California	48	\$3,032	0.15%
Mississippi	24	\$416	0.41%	North Dakota	49	\$58	0.14%
Georgia	25	\$1,518	0.39%	Wyoming	50	\$44	0.13%
				U.S. Weighted Avg.			0.39%
Note: dollar amounts are in millions.				U.S. Average			0.44%

Table 6 ranks states based on the ratio of motor vehicle taxes to personal income. The motor vehicle category includes tax revenues from motor fuels (e.g., gasoline excise), fees (e.g., registration and license fees) and miscellaneous taxes on motor vehicle operators. For Pennsylvania, the motor vehicle category includes the oil company franchise tax.⁷ Pennsylvania ranked 16th for motor vehicle taxes, and the ratio is higher than the U.S. average (0.55 percent) and weighted average (0.49 percent). For gasoline, Pennsylvania currently levies the highest tax rate in the U.S. (\$0.582 per gallon).

Table 6 Motor Vehicle Tax							
State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Montana	1	\$401	0.95%	Kansas	26	\$699	0.53%
Iowa	2	\$1,176	0.87%	Utah	27	\$570	0.52%
North Dakota	3	\$362	0.87%	Illinois	28	\$3,298	0.52%
Hawaii	4	\$523	0.83%	Indiana	29	\$1,360	0.52%
West Virginia	5	\$542	0.82%	Tennessee	30	\$1,356	0.52%
Oklahoma	6	\$1,218	0.71%	Alabama	31	\$901	0.51%
North Carolina	7	\$2,723	0.71%	Michigan	32	\$2,085	0.51%
Idaho	8	\$422	0.69%	California	33	\$9,935	0.50%
Oregon	9	\$1,135	0.67%	Texas	34	\$6,046	0.49%
Kentucky	10	\$1,081	0.67%	South Carolina	35	\$852	0.48%
Wyoming	11	\$219	0.66%	Colorado	36	\$1,266	0.47%
Maine	12	\$360	0.66%	Maryland	37	\$1,445	0.46%
Mississippi	13	\$644	0.64%	Delaware	38	\$178	0.42%
South Dakota	14	\$246	0.63%	Missouri	39	\$1,006	0.41%
Minnesota	15	\$1,665	0.62%	New Hampshire	40	\$282	0.40%
Pennsylvania	16	\$3,701	0.61%	Arizona	41	\$994	0.39%
Wisconsin	17	\$1,525	0.60%	Georgia	42	\$1,479	0.38%
Nebraska	18	\$535	0.60%	Louisiana	43	\$697	0.36%
Arkansas	19	\$638	0.58%	Virginia	44	\$1,448	0.35%
Ohio	20	\$2,838	0.58%	Alaska	45	\$124	0.33%
New Mexico	21	\$439	0.57%	Massachusetts	46	\$1,306	0.32%
Vermont	22	\$165	0.56%	Connecticut	47	\$751	0.31%
Washington	23	\$1,968	0.55%	New York	48	\$3,278	0.29%
Nevada	24	\$625	0.54%	Rhode Island	49	\$146	0.29%
Florida	25	\$4,733	0.53%	New Jersey	50	\$1,228	0.24%
				U.S. Weighted Avg.			0.49%
				U.S. Average			0.55%

Note: dollar amounts are in millions.

⁷ Toll revenues are not included. For FY 2014-15, the Pennsylvania Turnpike Commission collected \$950 million in tolls from the PA Turnpike.

Table 7 ranks states based on the ratio of all other taxes to personal income. The all other category includes taxes on other selective sales (e.g., realty transfer taxes), hunting and public utility licenses, occupation and business licenses, severance, other licenses and other miscellaneous taxes (e.g., insurance premiums, inheritance and financial institutions). For Pennsylvania, the impact fee is counted as a severance tax.⁸ Pennsylvania ranked 18th for all other taxes, and the ratio was lower than the U.S. average (1.17 percent) but higher than the weighted average (0.97 percent). Because severance taxes are included with all other taxes and can be significant, Pennsylvania ranked lower than natural resource exporters such as North Dakota, Wyoming and West Virginia. As noted, this analysis does not control for the export of taxes. Research finds that most severance taxes are pushed forward into prices and borne by final consumers, most of whom reside in other states.

Table 7 All Other Taxes							
State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
North Dakota	1	\$3,224	7.70%	Tennessee	26	\$2,532	0.96%
Wyoming	2	\$1,027	3.11%	Rhode Island	27	\$485	0.96%
West Virginia	3	\$1,594	2.43%	South Carolina	28	\$1,636	0.92%
Vermont	4	\$547	1.86%	Illinois	29	\$5,322	0.85%
New Mexico	5	\$1,419	1.85%	Utah	30	\$899	0.83%
Nevada	6	\$2,055	1.77%	Maine	31	\$447	0.82%
Minnesota	7	\$4,124	1.54%	Arkansas	32	\$862	0.79%
Montana	8	\$633	1.50%	Florida	33	\$6,885	0.78%
New York	9	\$15,923	1.42%	Oklahoma	34	\$1,312	0.76%
Hawaii	10	\$864	1.37%	Colorado	35	\$2,028	0.75%
Maryland	11	\$3,952	1.26%	Massachusetts	36	\$2,878	0.71%
Delaware	12	\$515	1.22%	Michigan	37	\$2,873	0.70%
Oregon	13	\$2,017	1.20%	New Jersey	38	\$3,497	0.69%
Washington	14	\$4,164	1.16%	Connecticut	39	\$1,614	0.66%
New Hampshire	15	\$801	1.14%	Idaho	40	\$401	0.66%
Texas	16	\$13,545	1.10%	Missouri	41	\$1,608	0.65%
Mississippi	17	\$1,098	1.09%	Ohio	42	\$2,978	0.61%
Pennsylvania	18	\$6,601	1.09%	North Carolina	43	\$2,316	0.60%
Louisiana	19	\$2,083	1.09%	Wisconsin	44	\$1,514	0.60%
Kentucky	20	\$1,728	1.07%	Indiana	45	\$1,505	0.57%
Alabama	21	\$1,883	1.07%	Nebraska	46	\$498	0.56%
South Dakota	22	\$407	1.05%	Georgia	47	\$2,071	0.54%
Virginia	23	\$4,019	0.98%	Arizona	48	\$1,362	0.53%
Alaska	24	\$362	0.98%	Kansas	49	\$644	0.49%
California	25	\$19,057	0.97%	Iowa	50	\$539	0.40%
				U.S. Weighted Avg.			0.97%
				U.S. Average			1.17%

Note: dollar amounts are in millions.

⁸ The fees for CY 2013 were remitted in April 2014 and totaled \$223.5 million.

Table 8 ranks states based on the ratio of total taxes to personal income. The total tax category is equal to the sum of all previous categories. Pennsylvania ranked 24th for total taxes, and the ratio was higher than the U.S average (10.43 percent) and lower than the weighted average (10.52 percent). Pennsylvania ranks lower than the adjacent states of New York (2nd), West Virginia (5th), New Jersey (9th), Maryland (11th) and Delaware (13th) in total state and local taxes as a share of personal income.

Table 8 Total Tax							
State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
North Dakota	1	\$6,838	16.34%	Kentucky	26	\$16,645	10.28%
New York	2	\$170,453	15.19%	Kansas	27	\$13,325	10.10%
Hawaii	3	\$8,555	13.54%	Utah	28	\$10,801	9.94%
Maine	4	\$6,701	12.27%	North Carolina	29	\$38,218	9.90%
West Virginia	5	\$8,031	12.23%	Montana	30	\$4,146	9.81%
Vermont	6	\$3,574	12.14%	Nevada	31	\$11,388	9.80%
Minnesota	7	\$32,120	12.02%	Michigan	32	\$40,235	9.75%
Rhode Island	8	\$6,068	12.00%	Indiana	33	\$25,436	9.70%
New Jersey	9	\$60,364	11.85%	Louisiana	34	\$18,264	9.54%
California	10	\$226,220	11.46%	Georgia	35	\$36,171	9.36%
Maryland	11	\$35,420	11.29%	Washington	36	\$33,564	9.35%
Illinois	12	\$70,893	11.28%	South Carolina	37	\$16,591	9.30%
Delaware	13	\$4,703	11.19%	Idaho	38	\$5,674	9.26%
New Mexico	14	\$8,567	11.14%	Colorado	39	\$24,561	9.12%
Iowa	15	\$14,838	11.04%	Virginia	40	\$37,275	9.08%
Connecticut	16	\$26,680	10.97%	Arizona	41	\$23,340	9.06%
Wyoming	17	\$3,580	10.84%	Missouri	42	\$22,081	8.95%
Wisconsin	18	\$27,246	10.78%	Texas	43	\$110,293	8.93%
Mississippi	19	\$10,871	10.77%	New Hampshire	44	\$6,174	8.76%
Oregon	20	\$18,063	10.70%	South Dakota	45	\$3,323	8.56%
Massachusetts	21	\$43,662	10.69%	Alabama	46	\$15,028	8.50%
Nebraska	22	\$9,421	10.58%	Oklahoma	47	\$14,196	8.26%
Arkansas	23	\$11,468	10.52%	Tennessee	48	\$21,680	8.26%
Pennsylvania	24	\$63,553	10.47%	Alaska	49	\$3,040	8.20%
Ohio	25	\$51,104	10.46%	Florida	50	\$69,458	7.84%
				U.S. Weighted Avg.			10.52%
				U.S. Average			10.43%

Note: dollar amounts are in millions.

Certain states collect significant severance tax revenues. For FY 2014-15, the top five states included Texas (\$4.0 billion), North Dakota (\$2.9 billion), New Mexico (\$1.0 billion), Wyoming (\$884 million) and Louisiana (\$731 million). Most severance taxes are exported to other states; therefore, it is useful and likely more accurate to examine tax burden rankings without those taxes included.

Table 9 reproduces Table 7, but excludes severance taxes. When those taxes are excluded, Pennsylvania’s ranking increases to 12th for all other taxes, and the ratio is higher than both the U.S. average (0.87 percent) and the weighted average (0.88 percent).

Table 9							
All Other Taxes - Excludes Severance Tax							
<u>State</u>	<u>Rank</u>	<u>Amount</u>	<u>Ratio</u>	<u>State</u>	<u>Rank</u>	<u>Amount</u>	<u>Ratio</u>
Vermont	1	\$547	1.86%	Florida	26	\$6,848	0.77%
Nevada	2	\$1,933	1.66%	Texas	27	\$9,540	0.77%
Minnesota	3	\$4,065	1.52%	Utah	28	\$769	0.71%
New York	4	\$15,923	1.42%	Louisiana	29	\$1,351	0.71%
West Virginia	5	\$925	1.41%	Massachusetts	30	\$2,878	0.71%
Hawaii	6	\$864	1.37%	Arkansas	31	\$757	0.69%
Maryland	7	\$3,952	1.26%	Alaska	32	\$257	0.69%
Delaware	8	\$515	1.22%	Michigan	33	\$2,836	0.69%
Oregon	9	\$1,993	1.18%	New Jersey	34	\$3,497	0.69%
Washington	10	\$4,120	1.15%	Connecticut	35	\$1,614	0.66%
New Hampshire	11	\$801	1.14%	Missouri	36	\$1,608	0.65%
Pennsylvania	12	\$6,378	1.05%	Idaho	37	\$395	0.65%
South Dakota	13	\$399	1.03%	Colorado	38	\$1,735	0.64%
Alabama	14	\$1,804	1.02%	Ohio	39	\$2,955	0.60%
Mississippi	15	\$1,020	1.01%	North Carolina	40	\$2,314	0.60%
Virginia	16	\$4,016	0.98%	Wisconsin	41	\$1,504	0.60%
Tennessee	17	\$2,530	0.96%	Indiana	42	\$1,503	0.57%
California	18	\$18,987	0.96%	Nebraska	43	\$492	0.55%
Rhode Island	19	\$485	0.96%	New Mexico	44	\$418	0.54%
Kentucky	20	\$1,508	0.93%	Georgia	45	\$2,071	0.54%
South Carolina	21	\$1,636	0.92%	Arizona	46	\$1,337	0.52%
North Dakota	22	\$374	0.89%	Oklahoma	47	\$756	0.44%
Montana	23	\$363	0.86%	Wyoming	48	\$143	0.43%
Illinois	24	\$5,322	0.85%	Iowa	49	\$539	0.40%
Maine	25	\$447	0.82%	Kansas	50	\$496	0.38%
				U.S. Weighted Avg.			0.88%
Note: dollar amounts are in millions.				U.S. Average			0.87%

Table 10 reproduces Table 8, but excludes severance taxes. Pennsylvania ranks lower than the adjacent states of New York (1st), New Jersey (7th), Maryland (9th), West Virginia (11th), Delaware (12th), and Ohio (20th) in total state and local taxes as a share of personal income. Because most severance taxes are exported, Table 10 likely provides a more accurate depiction of the relative state and local tax burden compared to Table 8.

Table 10							
Total Tax - Excludes Severance Tax							
<u>State</u>	<u>Rank</u>	<u>Amount</u>	<u>Ratio</u>	<u>State</u>	<u>Rank</u>	<u>Amount</u>	<u>Ratio</u>
New York	1	\$170,453	15.19%	New Mexico	26	\$7,566	9.84%
Hawaii	2	\$8,555	13.54%	Utah	27	\$10,671	9.82%
Maine	3	\$6,701	12.27%	Michigan	28	\$40,198	9.75%
Vermont	4	\$3,574	12.14%	Indiana	29	\$25,434	9.70%
Rhode Island	5	\$6,068	12.00%	Nevada	30	\$11,266	9.69%
Minnesota	6	\$32,061	11.99%	North Dakota	31	\$3,989	9.53%
New Jersey	7	\$60,364	11.85%	Georgia	32	\$36,171	9.36%
California	8	\$226,150	11.46%	Washington	33	\$33,520	9.34%
Maryland	9	\$35,420	11.29%	South Carolina	34	\$16,591	9.30%
Illinois	10	\$70,893	11.28%	Idaho	35	\$5,668	9.25%
West Virginia	11	\$7,363	11.21%	Montana	36	\$3,876	9.17%
Delaware	12	\$4,703	11.19%	Louisiana	37	\$17,533	9.16%
Iowa	13	\$14,838	11.04%	Virginia	38	\$37,273	9.08%
Connecticut	14	\$26,680	10.97%	Arizona	39	\$23,315	9.05%
Wisconsin	15	\$27,236	10.77%	Colorado	40	\$24,268	9.01%
Massachusetts	16	\$43,662	10.69%	Missouri	41	\$22,081	8.95%
Mississippi	17	\$10,792	10.69%	New Hampshire	42	\$6,174	8.76%
Oregon	18	\$18,039	10.69%	Texas	43	\$106,287	8.61%
Nebraska	19	\$9,416	10.57%	South Dakota	44	\$3,315	8.54%
Ohio	20	\$51,081	10.46%	Alabama	45	\$14,949	8.45%
Pennsylvania	21	\$63,330	10.44%	Tennessee	46	\$21,678	8.26%
Arkansas	22	\$11,364	10.42%	Wyoming	47	\$2,696	8.16%
Kentucky	23	\$16,425	10.14%	Oklahoma	48	\$13,639	7.94%
Kansas	24	\$13,177	9.99%	Alaska	49	\$2,935	7.91%
North Carolina	25	\$38,217	9.90%	Florida	50	\$69,421	7.84%
				U.S. Weighted Avg.			10.43%
				U.S. Average			10.13%
Note: dollar amounts are in millions.							

Table 11 (next page) displays the share of total state and local tax revenue by revenue source (includes severance taxes). Pennsylvania’s largest revenue source was property taxes (28.3 percent), followed by PIT (25.6 percent), SUT (18.7 percent), gaming-liquor-other (6.3 percent) and CNIT (4.9 percent). By comparison, the weighted average shares across all states were as follows: property (30.0 percent), PIT (23.5 percent), SUT (24.9 percent), gaming-liquor-other (3.7 percent) and CNIT (4.0 percent).

Table 12 (page 15) displays rates for sales, personal income, corporate net income, cigarette and gasoline taxes. Data are from the Federation of Tax Administrators for CY 2017.⁹ For personal income, the tax rate represents the marginal tax rate for a couple that earns \$75,000, files a joint return, claims two exemptions and a standard deduction (if applicable).¹⁰ For corporate net income, the tax rate represents the highest marginal tax rate.¹¹ Sales and use tax rates do not include any levies by local units.¹² Gasoline and cigarette excise taxes do not include any sales taxes that might also be levied on those products by state or local governments.

⁹ See “State Tax Rates” (Federation of Tax Administrators).

¹⁰ For personal income tax, New Hampshire and Tennessee only tax dividends and interest. Because the great majority of income is exempt, they are listed as not having a state income tax.

¹¹ Ohio, Texas and Washington levy a gross receipts or margins tax. They are denoted as “GRT” in the table.

¹² However, the Utah (1.25 percent) and Virginia (1.0 percent) tax rates include statewide local levies.

Table 11
Composition of Total State and Local Taxes

State	PIT	CNIT	SUT	Gaming-Other	Property	Motor	All Other
Alabama	22.9%	4.6%	34.4%	2.7%	16.9%	6.0%	12.5%
Alaska	0.0%	7.5%	7.5%	5.1%	64.0%	4.1%	11.9%
Arizona	16.1%	3.0%	39.7%	2.4%	28.7%	4.3%	5.8%
Arkansas	23.2%	4.4%	38.2%	3.6%	17.5%	5.6%	7.5%
California	34.4%	4.0%	23.6%	1.3%	23.8%	4.4%	8.4%
Colorado	26.0%	2.8%	26.1%	2.0%	29.8%	5.2%	8.3%
Connecticut	30.7%	2.7%	16.4%	4.0%	37.4%	2.8%	6.0%
Delaware	25.4%	34.3%	1.3%	7.8%	16.5%	3.8%	10.9%
Florida	0.0%	3.7%	40.8%	4.9%	33.9%	6.8%	9.9%
Georgia	26.8%	2.9%	25.8%	4.2%	30.6%	4.1%	5.7%
Hawaii	23.2%	0.9%	41.3%	2.1%	16.3%	6.1%	10.1%
Idaho	26.1%	3.9%	26.3%	2.5%	26.7%	7.4%	7.1%
Illinois	22.4%	6.2%	18.6%	4.1%	36.5%	4.7%	7.5%
Indiana	25.1%	3.6%	29.9%	5.0%	25.2%	5.3%	5.9%
Iowa	24.2%	3.4%	23.9%	5.0%	32.0%	7.9%	3.6%
Kansas	17.0%	3.6%	31.4%	2.3%	35.6%	5.2%	4.8%
Kentucky	31.9%	6.0%	22.0%	3.7%	19.6%	6.5%	10.4%
Louisiana	16.3%	2.2%	39.0%	5.9%	21.4%	3.8%	11.4%
Maine	22.9%	2.7%	19.7%	4.5%	38.1%	5.4%	6.7%
Maryland	37.0%	3.1%	14.1%	5.3%	25.2%	4.1%	11.2%
Massachusetts	33.2%	5.2%	13.3%	5.0%	33.7%	3.0%	6.6%
Michigan	23.1%	3.0%	23.1%	5.4%	33.0%	5.2%	7.1%
Minnesota	32.3%	4.6%	18.2%	2.9%	24.0%	5.2%	12.8%
Mississippi	16.4%	6.5%	32.0%	3.8%	25.2%	5.9%	10.1%
Missouri	28.0%	2.4%	27.6%	3.7%	26.4%	4.6%	7.3%
Montana	28.5%	4.1%	1.1%	5.2%	36.2%	9.7%	15.3%
Nebraska	23.8%	3.7%	25.0%	1.5%	35.1%	5.7%	5.3%
Nevada	0.0%	0.9%	41.5%	10.5%	23.6%	5.5%	18.0%
New Hampshire	1.6%	10.2%	1.0%	7.8%	61.9%	4.6%	13.0%
New Jersey	22.0%	4.7%	16.9%	3.2%	45.4%	2.0%	5.8%
New Mexico	16.1%	3.2%	38.3%	2.8%	17.8%	5.1%	16.6%
New York	31.7%	6.9%	17.4%	2.8%	29.9%	1.9%	9.3%
North Carolina	29.3%	5.1%	24.1%	3.5%	24.7%	7.1%	6.1%
North Dakota	7.8%	2.7%	24.0%	0.8%	12.1%	5.3%	47.1%
Ohio	26.4%	1.0%	29.4%	4.5%	27.3%	5.6%	5.8%
Oklahoma	22.9%	3.1%	34.4%	4.7%	17.0%	8.6%	9.2%
Oregon	40.5%	4.0%	1.9%	6.5%	29.7%	6.3%	11.2%
Pennsylvania	25.6%	4.9%	18.7%	6.3%	28.3%	5.8%	10.4%
Rhode Island	20.0%	3.0%	17.5%	8.9%	40.1%	2.4%	8.0%
South Carolina	22.6%	3.1%	24.4%	3.6%	31.5%	5.1%	9.9%
South Dakota	0.0%	0.3%	40.4%	6.3%	33.4%	7.4%	12.2%
Tennessee	1.4%	10.1%	40.3%	5.2%	25.1%	6.3%	11.7%
Texas	0.0%	0.1%	38.5%	3.6%	40.0%	5.5%	12.3%
Utah	29.2%	3.4%	24.9%	2.4%	26.4%	5.3%	8.3%
Vermont	19.8%	3.2%	11.1%	3.4%	42.4%	4.6%	15.3%
Virginia	31.9%	2.3%	15.3%	3.2%	32.5%	3.9%	10.8%
Washington	0.0%	0.1%	49.4%	3.4%	28.8%	5.9%	12.4%
West Virginia	24.1%	2.4%	18.4%	9.0%	19.6%	6.7%	19.9%
Wisconsin	25.9%	3.9%	20.7%	3.3%	35.1%	5.6%	5.6%
Wyoming	0.0%	0.4%	28.6%	1.2%	34.9%	6.1%	28.7%
U.S. Weighted Avg.	23.5%	4.0%	24.9%	3.7%	30.0%	4.7%	9.2%
U.S. Average	20.7%	4.3%	24.8%	4.3%	29.9%	5.3%	10.8%

Table 12
Select State Tax Rates, Calendar Year 2017

State	PIT	CNIT	SUT	Gasoline (¢ per gallon)	Cigarettes (¢ per pack)
Alabama	5.00%	6.50%	4.00%	18.0	67.5
Alaska	None	9.40%	None	9.0	200.0
Arizona	3.36%	4.90%	5.60%	19.0	200.0
Arkansas	6.90%	6.50%	6.50%	21.8	115.0
California	6.00%	8.84%	7.25%	32.8	87.0
Colorado	4.63%	4.63%	2.90%	22.0	84.0
Connecticut	5.00%	7.50%	6.35%	25.0	390.0
Delaware	6.60%	8.70%	None	23.0	160.0
Florida	None	5.50%	6.00%	30.9	133.9
Georgia	6.00%	6.00%	4.00%	26.3	37.0
Hawaii	7.60%	6.40%	4.00%	16.0	320.0
Idaho	7.40%	7.40%	6.00%	33.0	57.0
Illinois	3.75%	7.75%	6.25%	20.1	198.0
Indiana	3.23%	6.25%	7.00%	18.0	99.5
Iowa	7.92%	12.00%	6.00%	30.7	136.0
Kansas	4.60%	4.00%	6.50%	25.0	129.0
Kentucky	5.80%	6.00%	6.00%	26.0	60.0
Louisiana	4.00%	8.00%	5.00%	20.1	108.0
Maine	6.75%	8.93%	5.50%	30.0	200.0
Maryland	4.75%	8.25%	6.00%	33.5	200.0
Massachusetts	5.10%	8.00%	6.25%	24.0	351.0
Michigan	4.25%	6.00%	6.00%	26.3	200.0
Minnesota	7.05%	9.80%	6.88%	28.6	304.0
Mississippi	5.00%	5.00%	7.00%	18.4	68.0
Missouri	6.00%	6.25%	4.23%	17.3	17.0
Montana	6.90%	6.75%	None	27.0	170.0
Nebraska	6.84%	7.81%	5.50%	28.2	64.0
Nevada	None	None	6.85%	24.8	180.0
New Hampshire	5.00%	8.20%	None	23.8	178.0
New Jersey	3.50%	9.00%	6.88%	37.1	270.0
New Mexico	4.90%	6.20%	5.13%	18.9	166.0
New York	6.45%	6.50%	4.00%	24.2	435.0
North Carolina	5.50%	3.00%	4.75%	34.6	45.0
North Dakota	1.10%	4.31%	5.00%	23.0	44.0
Ohio	3.47%	GRT	5.75%	28.0	160.0
Oklahoma	5.00%	6.00%	4.50%	17.0	103.0
Oregon	9.00%	7.60%	None	30.0	132.0
Pennsylvania	3.07%	9.99%	6.00%	58.2	260.0
Rhode Island	3.75%	7.00%	7.00%	34.0	375.0
South Carolina	7.00%	5.00%	6.00%	16.8	57.0
South Dakota	None	None	4.50%	30.0	153.0
Tennessee	5.00%	6.50%	7.00%	21.4	62.0
Texas	None	GRT	6.25%	20.0	141.0
Utah	5.00%	5.00%	5.95%	29.4	170.0
Vermont	3.55%	8.50%	6.00%	30.5	308.0
Virginia	5.75%	6.00%	5.30%	16.2	30.0
Washington	None	GRT	6.50%	49.4	302.5
West Virginia	6.50%	6.50%	6.00%	32.2	120.0
Wisconsin	6.27%	7.90%	5.00%	32.9	252.0
Wyoming	None	None	4.00%	24.0	60.0

Note: PIT is personal income tax, SUT is sales and use tax and CNIT is corporate net income tax.

Table 13 displays federal income tax liability as a share of state personal income. Data from CY 2014 show that Pennsylvania residents remitted \$52.7 billion in federal income tax. That amount has not been reduced for the approximately \$2.1 billion of refundable credits paid to Pennsylvania residents, such as the Earned Income Tax Credit and the Education Credit. Due to the progressive federal rate structure, state rankings for federal income tax will be a function of the income dispersion within a particular state.

Table 13 Federal Income Tax Liability							
State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Connecticut	1	\$28,528	11.73%	Louisiana	26	\$15,366	8.02%
Massachusetts	2	\$46,056	11.28%	Delaware	27	\$3,456	8.22%
New York	3	\$124,315	11.08%	Utah	28	\$8,614	7.93%
New Jersey	4	\$55,345	10.86%	Missouri	29	\$19,645	7.96%
North Dakota	5	\$4,148	9.91%	Tennessee	30	\$20,608	7.85%
Wyoming	6	\$3,292	9.96%	Oregon	31	\$13,186	7.81%
Texas	7	\$120,886	9.79%	Arizona	32	\$20,340	7.90%
Washington	8	\$34,989	9.75%	Nebraska	33	\$6,882	7.73%
Illinois	9	\$61,541	9.79%	Montana	34	\$3,280	7.76%
California	10	\$191,985	9.73%	Ohio	35	\$38,827	7.95%
Florida	11	\$85,599	9.66%	North Carolina	36	\$30,071	7.79%
Colorado	12	\$25,613	9.51%	Iowa	37	\$10,185	7.57%
New Hampshire	13	\$6,586	9.34%	Vermont	38	\$2,204	7.48%
Minnesota	14	\$24,677	9.23%	Indiana	39	\$19,758	7.53%
Virginia	15	\$38,435	9.37%	Oklahoma	40	\$12,508	7.28%
Nevada	16	\$10,828	9.31%	Arkansas	41	\$7,700	7.06%
Maryland	17	\$29,001	9.25%	Hawaii	42	\$4,601	7.28%
Alaska	18	\$3,400	9.17%	South Carolina	43	\$12,681	7.11%
Pennsylvania	19	\$52,742	8.69%	Alabama	44	\$12,482	7.06%
South Dakota	20	\$3,340	8.61%	Maine	45	\$3,801	6.96%
Rhode Island	21	\$4,285	8.48%	Idaho	46	\$4,160	6.79%
Georgia	22	\$32,437	8.39%	New Mexico	47	\$5,367	6.98%
Kansas	23	\$10,881	8.25%	Kentucky	48	\$11,120	6.87%
Michigan	24	\$34,063	8.26%	West Virginia	49	\$4,394	6.69%
Wisconsin	25	\$20,708	8.19%	Mississippi	50	\$6,143	6.09%
				U.S. Weighted Avg.			9.17%
				U.S. Average			8.47%
Note: dollar amounts are in millions.							

Table 14 displays amounts for state debt outstanding at the end of FY 2014-15. These amounts include general obligation debt that is and is not subject to constitutional limits, but exclude any unfunded pension liabilities. For Pennsylvania, debt would include any outstanding debt of state agencies and authorities, such as the Pennsylvania Turnpike Commission. Pennsylvania ranked 25th in the ratio of state debt to personal income (7.75 percent).

Table 14 Outstanding Long- and Short-Term Debt							
State	Rank	Amount	Ratio	State	Rank	Amount	Ratio
Massachusetts	1	\$75,308	18.45%	Oregon	26	\$13,061	7.74%
Rhode Island	2	\$9,005	17.81%	California	27	\$151,715	7.69%
Alaska	3	\$5,728	15.45%	Montana	28	\$3,207	7.59%
Connecticut	4	\$35,352	14.53%	Mississippi	29	\$7,470	7.40%
Hawaii	5	\$8,758	13.86%	Utah	30	\$7,480	6.89%
New Jersey	6	\$66,923	13.13%	Virginia	31	\$28,232	6.88%
New York	7	\$137,369	12.24%	Ohio	32	\$33,109	6.78%
Delaware	8	\$4,965	11.81%	Colorado	33	\$17,200	6.38%
New Hampshire	9	\$8,210	11.65%	Minnesota	34	\$16,756	6.27%
Vermont	10	\$3,341	11.35%	Idaho	35	\$3,685	6.01%
West Virginia	11	\$7,124	10.85%	Kansas	36	\$7,581	5.75%
Illinois	12	\$64,221	10.22%	Arizona	37	\$14,244	5.53%
Louisiana	13	\$17,594	9.19%	Oklahoma	38	\$8,899	5.18%
Maine	14	\$5,012	9.18%	Alabama	39	\$8,969	5.07%
Washington	15	\$32,232	8.98%	North Dakota	40	\$2,064	4.93%
New Mexico	16	\$6,738	8.77%	Arkansas	41	\$4,985	4.57%
Wisconsin	17	\$22,087	8.74%	Iowa	42	\$6,120	4.55%
Indiana	18	\$22,464	8.57%	North Carolina	43	\$17,464	4.53%
Kentucky	19	\$13,785	8.51%	Texas	44	\$48,238	3.91%
Maryland	20	\$26,593	8.48%	Florida	45	\$33,315	3.76%
South Carolina	21	\$15,122	8.48%	Georgia	46	\$13,248	3.43%
South Dakota	22	\$3,286	8.47%	Nevada	47	\$3,352	2.88%
Michigan	23	\$33,245	8.06%	Wyoming	48	\$835	2.53%
Missouri	24	\$19,350	7.84%	Tennessee	49	\$6,025	2.30%
Pennsylvania	25	\$47,052	7.75%	Nebraska	50	\$1,809	2.03%
				U.S. Weighted Avg.			7.80%
				U.S. Average			8.06%

Note: dollar amounts are in millions.