



FACTS & FIGURES

HOW DOES YOUR STATE COMPARE?



2018



In 1941, we introduced our first edition of *Facts & Figures*. “There is need for concise and accurate data,” we wrote. “Facts give a broader perspective; facts dissipate predilections and prejudices. . . [and] this collection of data is an important step to meet the challenge presented by the broad problems of public finance.”

Facts & Figures 2018: How Does Your State Compare? builds on these seven decades of tradition. Mailed to every state legislator and governor, this handbook is designed to be a pocket- and purse-sized guide to state rankings on tax rates, collections, burdens, and more. For easy accessibility, this publication is also available in our free Tax Foundation mobile app.

These tables were compiled by Tax Foundation staff and updated by Policy Analyst Morgan Scarborough. We hope these facts contribute to a healthy public debate.

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Facts & Figures 2018

How Does Your State Compare?

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Tax Freedom Day by State

Calendar Year 2017

State	Tax Freedom Day	Rank	State	Tax Freedom Day	Rank
U.S.	April 23		Mont.	April 17	19
Ala.	April 9	4	Nebr.	April 14	14
Alaska	April 10	6	Nev.	April 23	32
Ariz.	April 15	16	N.H.	April 22	31
Ark.	April 13	12	N.J.	May 13	49
Calif.	May 1	46	N.M.	April 9	4
Colo.	April 24	37	N.Y.	May 11	48
Conn.	May 21	50	N.C.	April 16	18
Del.	April 18	24	N.D.	April 26	39
Fla.	April 20	27	Ohio	April 20	27
Ga.	April 17	19	Okla.	April 11	8
Hawaii	April 19	26	Ore.	April 24	37
Idaho	April 15	16	Pa.	April 23	32
Ill.	April 30	44	R.I.	April 28	42
Ind.	April 17	19	S.C.	April 11	8
Iowa	April 14	14	S.D.	April 8	3
Kans.	April 20	27	Tenn.	April 7	2
Ky.	April 11	8	Tex.	April 17	19
La.	April 10	6	Utah	April 21	30
Maine	April 17	19	Vt.	April 18	24
Md.	April 29	43	Va.	April 23	32
Mass.	May 5	47	Wash.	April 27	40
Mich.	April 23	32	W.Va.	April 12	11
Minn.	April 30	44	Wis.	April 27	40
Miss.	April 5	1	Wyo.	April 23	32
Mo.	April 13	12	D.C.	April 26	(39)

Note: Tax Freedom Day represents how long into the year Americans work before they have earned enough money to pay all federal, state, and local taxes for the year. New Tax Freedom Day data is released every spring at www.TaxFreedomDay.org. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: *Tax Freedom Day 2017*, which is based on data from the Bureau of Economic Analysis.

State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2012

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
US	9.9%		\$4,420
Ala.	8.7%	39	\$3,067
Alaska	6.5%	50	\$3,229
Ariz.	8.8%	36	\$3,276
Ark.	10.1%	17	\$3,519
Calif.	11.0%	6	\$5,237
Colo.	8.9%	35	\$4,304
Conn.	12.6%	2	\$7,869
Del.	10.2%	16	\$4,412
Fla.	8.9%	34	\$3,738
Ga.	9.1%	32	\$3,426
Hawaii	10.2%	14	\$4,576
Idaho	9.3%	26	\$3,318
Ill.	11.0%	5	\$5,235
Ind.	9.5%	22	\$3,585
Iowa	9.2%	31	\$4,037
Kans.	9.5%	23	\$4,131
Ky.	9.5%	24	\$3,298
La.	7.6%	45	\$2,950
Maine	10.2%	13	\$3,997
Md.	10.9%	7	\$5,920
Mass.	10.3%	12	\$5,872
Mich.	9.4%	25	\$3,631
Minn.	10.8%	8	\$5,185
Miss.	8.6%	41	\$2,742
Mo.	9.3%	29	\$3,591
Mont.	8.7%	38	\$3,389
Nebr.	9.2%	30	\$4,197
Nev.	8.1%	43	\$3,349
N.H.	7.9%	44	\$3,961
N.J.	12.2%	3	\$6,926

State-Local Tax Burdens per Capita & as a Percentage of Income

Fiscal Year 2012

State	State-Local Tax Burden as a Share of State Income	Rank	Total Tax Burden (per Capita)
N.M.	8.7%	37	\$3,141
N.Y.	12.7%	1	\$6,993
N.C.	9.8%	20	\$3,659
N.D.	9.0%	33	\$4,867
Ohio	9.8%	19	\$3,924
Okla.	8.6%	40	\$3,515
Ore.	10.3%	10	\$4,095
Pa.	10.2%	15	\$4,589
R.I.	10.8%	9	\$4,998
S.C.	8.4%	42	\$2,936
S.D.	7.1%	49	\$3,318
Tenn.	7.3%	47	\$2,805
Tex.	7.6%	46	\$3,340
Utah	9.6%	21	\$3,556
Vt.	10.3%	11	\$4,557
Va.	9.3%	27	\$4,623
Wash.	9.3%	28	\$4,541
W.Va.	9.8%	18	\$3,331
Wis.	11.0%	4	\$4,734
Wyo.	7.1%	48	\$4,407
D.C.	10.6%	(10)	\$7,541

Note: Data for years 1977 to 2012 are available at www.TaxFoundation.org/burdens. Payments made to out-of-state governments are tallied in taxpayer's state of residence where possible. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Source: Tax Foundation, *State-Local Tax Burden Rankings FY 2012*.

2018 State Business Tax Climate Index

As of July 1, 2017

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
Ala.	35	22	22	49	11	12
Alaska	3	26	1	5	25	38
Ariz.	21	13	18	47	15	6
Ark.	39	39	30	44	32	22
Calif.	48	32	50	41	13	13
Colo.	18	18	15	39	35	14
Conn.	44	31	37	27	19	49
Del.	15	50	34	1	3	20
Fla.	4	19	1	29	2	10
Ga.	36	10	42	28	38	23
Hawaii	27	14	31	23	27	16
Idaho	20	25	23	26	46	3
Ill.	29	36	16	35	42	45
Ind.	9	23	10	9	10	4
Iowa	40	48	33	19	34	39
Kans.	23	38	19	31	12	19
Ky.	33	27	29	14	47	36
La.	42	40	27	50	4	30
Maine	28	41	26	8	44	41
Md.	43	20	46	18	24	42
Mass.	22	35	12	12	49	46
Mich.	12	8	14	11	48	21
Minn.	46	43	45	25	37	28
Miss.	24	24	20	38	5	35
Mo.	16	5	28	24	7	7
Mont.	6	12	21	3	20	9
Nebr.	25	28	24	13	9	40
Nev.	5	33	1	42	45	8
N.H.	7	45	9	2	43	44
N.J.	50	42	49	46	36	50

2018 State Business Tax Climate Index

As of July 1, 2017

State	Overall Index Rank	Ranking on Five Component Taxes				
		Corp. Tax	Ind. Income Tax	Sales Tax	Unemp. Ins. Tax	Prop. Tax
N.M.	34	24	35	40	16	1
N.Y.	49	7	49	43	30	47
N.C.	11	3	13	20	6	32
N.D.	30	16	36	34	14	2
Ohio	45	47	47	30	8	11
Okla.	32	9	38	36	1	15
Ore.	10	34	32	4	31	18
Pa.	26	44	17	21	50	33
R.I.	41	30	39	22	23	43
S.C.	37	15	41	32	29	24
S.D.	2	1	1	33	39	25
Tenn.	14	21	8	45	22	29
Tex.	13	49	6	37	26	37
Utah	8	4	11	17	21	5
Vt.	47	37	44	16	18	48
Va.	31	6	40	10	41	31
Wash.	17	46	6	48	17	27
W.Va.	19	17	25	15	28	17
Wis.	38	29	43	7	40	26
Wyo.	1	1	1	6	33	34
D.C.	(47)	(26)	(43)	(34)	(30)	(45)

Note: The *State Business Tax Climate Index* measures how each state's tax laws affect economic performance. A rank of 1 means the state's tax system is more favorable for business; a rank of 50 means the state's tax system is less favorable for business. Component rankings do not average to the total. States without a given tax rank equally as number 1. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, 2018 *State Business Tax Climate Index*.

State Tax Collections per Capita

Fiscal Year 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$2,869		Mont.	\$2,530	32
Ala.	\$2,041	41	Nebr.	\$2,682	26
Alaska	\$1,405	50	Nev.	\$2,730	24
Ariz.	\$2,124	39	N.H.	\$1,979	46
Ark.	\$3,163	13	N.J.	\$3,514	10
Calif.	\$3,950	8	N.M.	\$2,619	29
Colo.	\$2,314	37	N.Y.	\$4,101	6
Conn.	\$4,249	5	N.C.	\$2,580	30
Del.	\$3,697	9	N.D.	\$4,909	2
Fla.	\$1,822	49	Ohio	\$2,469	35
Ga.	\$2,080	40	Okla.	\$2,165	38
Hawaii	\$4,843	3	Ore.	\$2,703	25
Idaho	\$2,506	34	Pa.	\$2,924	19
Ill.	\$2,854	20	R.I.	\$3,088	15
Ind.	\$2,651	28	S.C.	\$1,926	47
Iowa	\$3,053	17	S.D.	\$2,028	42
Kans.	\$2,772	22	Tenn.	\$2,013	43
Ky.	\$2,655	27	Tex.	\$1,868	48
La.	\$1,987	45	Utah	\$2,327	36
Maine	\$3,105	14	Vt.	\$4,950	1
Md.	\$3,468	11	Va.	\$2,522	33
Mass.	\$3,998	7	Wash.	\$3,060	16
Mich.	\$2,762	23	W.Va.	\$2,804	21
Minn.	\$4,559	4	Wis.	\$3,050	18
Miss.	\$2,566	31	Wyo.	\$3,272	12
Mo.	\$2,010	44			

Note: D.C., not listed, is included only in combined state and local data. See Table 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State Revenue per Capita

Fiscal Year 2015

State	Revenue per Capita	Rank	State	Revenue per Capita	Rank
U.S.	\$5,768		Mont.	\$6,076	21
Ala.	\$5,068	37	Nebr.	\$5,252	35
Alaska	\$10,418	2	Nev.	\$4,521	46
Ariz.	\$4,571	45	N.H.	\$4,814	42
Ark.	\$6,507	17	N.J.	\$6,773	16
Calif.	\$6,782	15	N.M.	\$8,316	5
Colo.	\$5,285	34	N.Y.	\$7,921	8
Conn.	\$7,418	10	N.C.	\$4,946	40
Del.	\$8,006	7	N.D.	\$11,627	1
Fla.	\$3,921	49	Ohio	\$5,630	28
Ga.	\$3,868	50	Okla.	\$5,515	30
Hawaii	\$8,252	6	Ore.	\$6,990	13
Idaho	\$4,789	43	Pa.	\$5,837	25
Ill.	\$5,443	31	R.I.	\$6,972	14
Ind.	\$5,293	32	S.C.	\$5,044	38
Iowa	\$6,504	18	S.D.	\$4,857	41
Kans.	\$5,537	29	Tenn.	\$4,187	48
Ky.	\$6,019	24	Tex.	\$4,516	47
La.	\$5,014	39	Utah	\$5,229	36
Maine	\$6,025	22	Vt.	\$9,598	4
Md.	\$6,460	19	Va.	\$5,287	33
Mass.	\$7,650	9	Wash.	\$5,779	27
Mich.	\$6,019	23	W.Va.	\$7,090	12
Minn.	\$7,372	11	Wis.	\$5,800	26
Miss.	\$6,181	20	Wyo.	\$10,314	3
Mo.	\$4,609	44			

Note: "Revenue" refers to the Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C. is included only in combined state and local data. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State & Local Tax Collections per Capita

Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$4,875		Mont.	\$4,042	31
Ala.	\$3,141	50	Nebr.	\$5,051	15
Alaska	\$3,501	44	Nev.	\$4,099	29
Ariz.	\$3,480	45	N.H.	\$4,647	21
Ark.	\$3,868	34	N.J.	\$6,664	4
Calif.	\$5,842	10	N.M.	\$4,151	27
Colo.	\$4,592	22	N.Y.	\$8,722	2
Conn.	\$7,410	3	N.C.	\$3,788	37
Del.	\$4,760	18	N.D.	\$9,182	1
Fla.	\$3,448	46	Ohio	\$4,414	24
Ga.	\$3,515	43	Okla.	\$3,697	39
Hawaii	\$6,084	7	Ore.	\$4,360	26
Idaho	\$3,433	47	Pa.	\$4,950	16
Ill.	\$5,742	12	R.I.	\$5,418	13
Ind.	\$3,835	36	S.C.	\$3,425	48
Iowa	\$4,756	19	S.D.	\$3,835	35
Kans.	\$4,386	25	Tenn.	\$3,268	49
Ky.	\$3,782	38	Tex.	\$4,120	28
La.	\$3,950	33	Utah	\$3,622	42
Maine	\$5,106	14	Vt.	\$5,801	11
Md.	\$5,846	9	Va.	\$4,457	23
Mass.	\$6,339	6	Wash.	\$4,765	17
Mich.	\$4,008	32	W.Va.	\$4,098	30
Minn.	\$5,946	8	Wis.	\$4,661	20
Miss.	\$3,669	40	Wyo.	\$6,394	5
Mo.	\$3,644	41	D.C.	\$10,576	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State & Local Revenue per Capita

Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$9,085		Mont.	\$8,424	28
Ala.	\$7,553	42	Nebr.	\$9,057	21
Alaska	\$13,999	4	Nev.	\$7,233	45
Ariz.	\$6,825	47	N.H.	\$8,012	33
Ark.	\$7,934	36	N.J.	\$10,672	9
Calif.	\$10,704	7	N.M.	\$10,333	11
Colo.	\$9,121	19	N.Y.	\$14,463	3
Conn.	\$10,928	6	N.C.	\$7,757	38
Del.	\$9,687	17	N.D.	\$14,634	2
Fla.	\$7,101	46	Ohio	\$8,689	24
Ga.	\$6,579	50	Okla.	\$7,723	39
Hawaii	\$10,581	10	Ore.	\$10,002	13
Idaho	\$6,803	48	Pa.	\$8,917	22
Ill.	\$9,110	20	R.I.	\$9,979	14
Ind.	\$7,820	37	S.C.	\$7,988	34
Iowa	\$9,780	16	S.D.	\$7,644	40
Kans.	\$8,386	29	Tenn.	\$6,670	49
Ky.	\$7,946	35	Tex.	\$7,636	41
La.	\$8,107	32	Utah	\$7,488	43
Maine	\$8,681	25	Vt.	\$11,176	5
Md.	\$9,875	15	Va.	\$8,181	31
Mass.	\$10,690	8	Wash.	\$9,308	18
Mich.	\$8,459	27	W.Va.	\$8,897	23
Minn.	\$10,311	12	Wis.	\$8,361	30
Miss.	\$8,601	26	Wyo.	\$15,382	1
Mo.	\$7,307	44	D.C.	\$19,519	(1)

Note: "Revenue" here refers to the Census Bureau's General Revenue classification. This measure includes revenue such as taxes, fees, licenses, and intergovernmental revenue but excludes revenue from government enterprises such as utilities and liquor stores, as well as insurance trust revenue. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2015

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
U.S.	31.1%	23.5%	23.5%	3.7%	18.2%
Ala.	17.2%	29.9%	22.6%	3.5%	26.9%
Alaska	57.2%	8.9%	0.0%	8.8%	25.1%
Ariz.	29.8%	39.1%	15.8%	2.9%	12.4%
Ark.	18.1%	37.0%	23.1%	4.1%	17.6%
Calif.	24.8%	21.8%	34.1%	3.9%	15.3%
Colo.	30.1%	26.3%	25.4%	2.7%	15.5%
Conn.	38.4%	15.3%	30.8%	2.6%	12.9%
Del.	18.0%	0.0%	26.6%	9.0%	46.4%
Fla.	35.7%	34.2%	0.0%	3.2%	26.9%
Ga.	32.0%	25.6%	27.0%	2.8%	12.7%
Hawaii	17.6%	36.9%	22.8%	0.8%	21.8%
Idaho	28.1%	25.8%	26.0%	3.8%	16.3%
Ill.	36.4%	17.7%	21.6%	5.5%	18.9%
Ind.	25.4%	28.7%	25.4%	3.6%	16.9%
Iowa	33.0%	22.6%	24.1%	3.1%	17.2%
Kans.	32.8%	31.5%	17.7%	3.6%	14.3%
Ky.	20.7%	19.5%	32.1%	5.4%	22.3%
La.	22.0%	38.5%	16.2%	1.4%	22.0%
Maine	40.2%	18.9%	22.6%	2.5%	15.8%
Md.	26.6%	12.6%	37.6%	2.9%	20.3%
Mass.	35.6%	13.5%	33.6%	5.2%	12.1%
Mich.	34.5%	23.2%	23.4%	3.0%	16.0%
Minn.	25.8%	17.3%	31.8%	4.5%	20.6%
Miss.	26.5%	31.2%	16.2%	4.9%	21.2%
Mo.	27.2%	26.5%	28.1%	2.3%	15.9%
Mont.	37.3%	0.0%	28.3%	4.0%	30.4%

Sources of State & Local Tax Collections, Percentage of Total from Each Source

Fiscal Year 2015

State	Property	General Sales	Individual Income	Corporate Income	Other Taxes (a)
Nebr.	37.5%	22.6%	23.4%	3.6%	12.9%
Nev.	23.4%	39.7%	0.0%	0.0%	36.9%
N.H.	65.7%	0.0%	1.6%	9.3%	23.4%
N.J.	46.1%	15.3%	22.2%	4.3%	12.0%
N.M.	18.6%	37.4%	16.0%	2.9%	25.2%
N.Y.	30.9%	16.7%	32.0%	7.0%	13.4%
N.C.	25.1%	24.9%	29.4%	3.5%	17.1%
N.D.	13.3%	23.2%	7.7%	2.7%	53.1%
Ohio	28.8%	27.6%	26.9%	0.5%	16.2%
Okla.	18.3%	33.0%	22.5%	2.7%	23.5%
Ore.	32.2%	0.0%	41.6%	4.0%	22.2%
Pa.	29.9%	16.9%	25.8%	4.7%	22.7%
R.I.	43.2%	16.8%	21.2%	3.1%	15.7%
S.C.	33.0%	24.1%	22.3%	2.3%	18.4%
S.D.	36.0%	40.5%	0.0%	0.1%	23.4%
Tenn.	26.4%	40.7%	1.4%	6.5%	25.0%
Tex.	42.0%	36.3%	0.0%	0.0%	21.7%
Utah	26.9%	24.3%	29.1%	3.4%	16.3%
Vt.	43.8%	10.4%	19.5%	3.1%	23.1%
Va.	34.1%	13.7%	31.9%	2.2%	18.2%
Wash.	29.6%	45.9%	0.0%	0.0%	24.5%
W.Va.	21.7%	17.3%	25.6%	2.5%	32.9%
Wis.	34.7%	19.6%	26.3%	3.8%	15.6%
Wyo.	36.7%	28.0%	0.0%	0.0%	35.3%
D.C.	31.7%	18.5%	26.3%	6.3%	17.2%

(a) "Other Taxes" include excise taxes (such as those on alcohol, tobacco, motor vehicles, utilities, and licenses), severance taxes, stock transfer taxes, estate and gift taxes, and other miscellaneous taxes.

Note: Percentages may not add to 100 due to rounding.

Source: Census Bureau; Tax Foundation calculations.

Federal Aid as a Percentage of State General Revenue

Fiscal Year 2015

State	Fed. Aid as a Percentage of General Revenue	Rank	State	Fed. Aid as a Percentage of General Revenue	Rank
U.S.	22.5%		Mont.	39.1%	6
Ala.	35.1%	13	Nebr.	29.8%	37
Alaska	36.8%	10	Nev.	30.3%	36
Ariz.	39.8%	3	N.H.	31.7%	31
Ark.	35.9%	11	N.J.	28.6%	38
Calif.	30.4%	35	N.M.	39.3%	5
Colo.	27.0%	43	N.Y.	33.1%	23
Conn.	25.8%	45	N.C.	31.8%	30
Del.	25.2%	46	N.D.	18.4%	50
Fla.	32.7%	25	Ohio	35.7%	12
Ga.	34.3%	17	Okla.	32.5%	26
Hawaii	22.8%	48	Ore.	39.1%	7
Idaho	32.5%	27	Pa.	30.6%	34
Ill.	27.6%	40	R.I.	32.9%	24
Ind.	33.3%	22	S.C.	32.0%	29
Iowa	32.0%	28	S.D.	35.1%	14
Kans.	24.1%	47	Tenn.	38.0%	8
Ky.	39.5%	4	Tex.	33.4%	21
La.	42.2%	1	Utah	26.8%	44
Maine	34.3%	18	Vt.	35.0%	15
Md.	30.8%	33	Va.	21.5%	49
Mass.	28.0%	39	Wash.	31.2%	32
Mich.	34.0%	19	W.Va.	35.0%	16
Minn.	27.2%	42	Wis.	27.5%	41
Miss.	42.1%	2	Wyo.	33.5%	20
Mo.	37.5%	9			

Note: Figures are calculated by dividing each state's "Intergovernmental Revenue" into its "General Revenue." "General Revenue" includes all tax revenue but excludes utility revenue, liquor store revenue, and investment income from state pension funds. D.C. is included only in combined state-local data.

Source: Census Bureau; Tax Foundation calculations.

Federal Income Tax Payments by Income Percentile

Calendar Year 2015

Income Percentile	Income Taxes Paid (\$ millions)	Group's Share of Total AGI	Group's Share of Income Taxes	Average Income Tax Rate
All Taxpayers	\$1,454,325	100.0%	100.0%	14.3%
Top 1%	\$567,697	20.7%	39.0%	27.1%
Top 5%	\$866,447	36.1%	59.6%	23.7%
Top 10%	\$1,026,601	47.4%	70.6%	21.4%
Top 25%	\$1,259,698	69.0%	86.6%	18.0%
Top 50%	\$1,413,200	88.7%	97.2%	15.7%
Bottom 50%	\$41,125	11.3%	2.8%	3.6%

Note: There are 141,204,625 total federal income tax filers. Total adjusted gross income (AGI) is \$10,142,620,000,000. The top 1% of earners have AGI above \$480,930; the top 5% have AGI above \$195,778; the top 10% have AGI above \$138,031; the top 25% have AGI above \$79,655; and the top 50% have AGI above \$39,275.

Source: Tax Foundation, "Summary of the Latest Federal Income Tax Data, 2017 Update".

Selected Federal Tax Rates

Calendar Year 2018

Individual Income Tax			Social Security and Medicare Payroll Taxes (a)		
Single					
Rates		Brackets			
10%	>	\$0	15.3%	>	\$128,700
12%	>	\$9,525	2.9%	>	\$0
22%	>	\$38,700	3.8%	>	\$200,000
24%	>	\$82,500	Corporate Income Tax		
32%	>	\$157,500	Rates		Brackets
35%	>	\$200,000	21%	>	\$0
37%	>	\$500,000	Select Federal Excise Taxes (b)		
Married Filing Jointly			Item	Rate	
Rates		Brackets	Pistols & Revolvers	10%	
10%	>	\$0	Other Firearms	11%	
12%	>	\$19,050	Ammunition	11%	
22%	>	\$77,400	Medical Devices (c)	2.3%	
24%	>	\$165,000	Indoor Tanning	10%	
32%	>	\$315,000	Tackle Boxes	3%	
35%	>	\$400,000	Arrow Shafts	49¢/shaft	
37%	>	\$600,000	Air Transportation	7.5%	
Head of Household			Truck Bodies	12%	
Rates		Brackets	Liq. Natural Gas	24.3¢/gallon	
10%	>	\$0	Surface Coal	4.4% or \$0.55/ton	
12%	>	\$13,600			
22%	>	\$51,800			
24%	>	\$82,500			
32%	>	\$157,500			
35%	>	\$200,000			
37%	>	\$500,000			

(a) These are total payroll tax rates. The Social Security tax is split evenly between employer and employee (6.2% each) for wage income up to \$128,700. The 1.45% Medicare tax is levied on both employers and employees on wage income. The Additional Medicare Tax of 0.9% is levied only on households with wages and compensation exceeding \$200,000 in the case of single filers, and compensation exceeding \$250,000 in the case of married households filing jointly.

(b) In state excise tax Tables 23-31, federal gasoline, spirits, wine, beer, cell phone, and tobacco excise taxes are included under the "Federal" line and are in addition to any state taxes.

(c) The Medical Device Tax is suspended from January 1, 2016 - January 1, 2020.

Source: Tax Foundation; Internal Revenue Service; Bloomberg BNA; American Petroleum Institute; Alcohol and Tobacco Tax and Trade Bureau.

State Individual Income Tax Rates

As of January 1, 2018

State	Rates	Brackets	State	Rates	Brackets
Ala. (a, b)	2%	> \$0	Del. (b)	2.20%	> \$2,000
	4%	> \$500		3.90%	> \$5,000
	5%	> \$3,000		4.80%	> \$10,000
Alaska	None			5.20%	> \$20,000
Ariz. (c)	2.59%	> \$0		5.55%	> \$25,000
	2.88%	> \$10,346		6.60%	> \$60,000
	3.36%	> \$25,861	Fla.	None	
	4.24%	> \$51,721	Ga.	1%	> \$0
	4.54%	> \$155,159		2%	> \$750
Ark. (c, d, e, f)	0.9%	> \$0		3%	> \$2,250
	2.5%	> \$4,299		4%	> \$3,750
	3.5%	> \$8,399		5%	> \$5,250
	4.5%	> \$12,599	6%	> \$7,000	
	6.0%	> \$20,999	Hawaii	1.40%	> \$0
	6.9%	> \$35,099		3.20%	> \$2,400
Calif. (c, e, g)	1.0%	> \$0		5.50%	> \$4,800
	2.0%	> \$8,223		6.40%	> \$9,600
	3.0%	> \$19,495		6.80%	> \$14,400
	4.0%	> \$30,769		7.20%	> \$19,200
	8.0%	> \$42,711		7.60%	> \$24,000
	9.3%	> \$53,980		7.90%	> \$36,000
	10.3%	> \$275,738		8.25%	> \$48,000
	11.3%	> \$330,884		9.00%	> \$150,000
	12.3%	> \$551,473	10.00%	> \$175,000	
	13.3%	> \$1,000,000	11.00%	> \$200,000	
Colo.	4.63% of federal taxable income		Idaho (c, e, g)	1.6%	> \$0
Conn. (f)	3.00%	> \$0		3.6%	> \$1,472
	5.00%	> \$10,000		4.1%	> \$2,945
	5.50%	> \$50,000		5.1%	> \$4,417
	6.00%	> \$100,000		6.1%	> \$5,890
	6.50%	> \$200,000		7.1%	> \$7,362
	6.90%	> \$250,000	7.4%	> \$11,043	
	6.99%	> \$500,000	Ill.	4.95% of federal adjusted gross income with modifications	
		Ind. (b)	3.23% of federal adjusted gross income with modifications		

State Individual Income Tax Rates

As of January 1, 2018

State	Rates	Brackets	State	Rates	Brackets
Iowa (a, b, e)	0.36%	> \$0	Minn. (e)	5.35%	> \$0
	0.72%	> \$1,598		7.05%	> \$25,890
	2.43%	> \$3,196		7.85%	> \$85,060
	4.50%	> \$6,392		9.85%	> \$160,020
	6.12%	> \$14,382	Miss.	3%	> \$1,000
	6.48%	> \$23,970		4%	> \$5,000
	6.80%	> \$31,960		5%	> \$10,000
	7.92%	> \$47,940	Mo. (a, b, c)	1.5%	> \$101
	8.98%	> \$71,910		2.0%	> \$1,008
Kans. (b)	3.10%	> \$2,500		2.5%	> \$2,016
	5.25%	> \$15,000		3.0%	> \$3,024
	5.70%	> \$30,000		3.5%	> \$4,032
Ky. (b)	2.0%	> \$0	4.0%	> \$5,040	
	3.0%	> \$3,000	4.5%	> \$6,048	
	4.0%	> \$4,000	5.0%	> \$7,056	
	5.0%	> \$5,000	5.5%	> \$8,064	
	5.8%	> \$8,000	5.9%	> \$9,072	
	6.0%	> \$75,000	Mont. (a, e, g)	1.0%	> \$0
La. (a)	2%	> \$0		2.0%	> \$3,000
	4%	> \$12,500		3.0%	> \$5,200
	6%	> \$50,000		4.0%	> \$8,000
Maine (e)	5.80%	> \$0		5.0%	> \$10,800
	6.75%	> \$21,050	6.0%	> \$13,900	
	7.15%	> \$50,000	6.9%	> \$17,900	
Md. (b)	2.00%	> \$0	Nebr. (e, f)	2.46%	> \$0
	3.00%	> \$1,000		3.51%	> \$3,150
	4.00%	> \$2,000		5.01%	> \$18,880
	4.75%	> \$3,000		6.84%	> \$30,420
	5.00%	> \$100,000	Nev.	None	
	5.25%	> \$125,000		N.H. (h)	5%
	5.50%	> \$150,000	N.J. (b)	1.400%	> \$0
	5.75%	> \$250,000		1.750%	> \$20,000
Mass.	5.10%	> \$0		3.500%	> \$35,000
	Mich. (b)	4.25% of federal adjusted gross income with modification		5.525%	> \$40,000
6.370%			> \$75,000		
8.970%			> \$500,000		

State Individual Income Tax Rates

As of January 1, 2018

State	Rates	Brackets	State	Rates	Brackets
N.M.	1.7%	> \$0	R.I. (e)	3.75%	> \$0
	3.2%	> \$5,500		4.75%	> \$62,550
	4.7%	> \$11,000		5.99%	> \$149,150
	4.9%	> \$16,000	S.C. (e)	3%	> \$2,930
N.Y. (b, f)	4.00%	> \$0		4%	> \$5,860
	4.50%	> \$8,500		5%	> \$8,790
	5.25%	> \$11,700		6%	> \$11,720
	5.90%	> \$13,900		7%	> \$14,650
	6.45%	> \$21,400	S.D.	None	
	6.65%	> \$80,650	Tenn. (h)	3%	> \$0
	6.85%	> \$215,400	Tex.	None	
	8.82%	> \$1,077,550	Utah	5%	> \$0
N.C.	5.499%	> \$0	Vt. (c, e)	3.55%	> \$0
N.D. (c, e)	1.10%	> \$0		6.80%	> \$37,900
	2.04%	> \$38,700		7.80%	> \$91,850
	2.27%	> \$93,700		8.80%	> \$191,650
	2.64%	> \$195,450	8.95%	> \$416,650	
	2.90%	> \$424,950	Va.	2.00%	> \$0
Ohio (b, c, e, g)	1.980%	> \$10,650		3.00%	> \$3,000
	2.746%	> \$16,000		5.00%	> \$5,000
	2.969%	> \$21,350	5.75%	> \$17,000	
	3.465%	> \$42,650	Wash.	None	
	3.960%	> \$85,300	W.Va.	3.0%	> \$0
	4.597%	> \$106,650		4.0%	> \$10,000
4.997%	> \$213,350	4.5%		> \$25,000	
Okla.	0.5%	> \$0		6.0%	> \$40,000
	1.0%	> \$1,000		6.5%	> \$60,000
	2.0%	> \$2,500	Wis. (c, e)	4.00%	> \$0
	3.0%	> \$3,750		5.84%	> \$11,230
	4.0%	> \$4,900		6.27%	> \$22,470
	5.0%	> \$7,200		7.65%	> \$247,350
Ore. (a, e, b)	5.0%	> \$0			
	7.0%	> \$3,400			
	9.0%	> \$8,500			
	9.9%	> \$125,000			
Pa. (b)	3.07%	> \$0			

State Individual Income Tax Rates

As of January 1, 2018

State	Rates	Brackets
Wyo.	None	
D.C.	4.00%	> \$0
	6.00%	> \$10,000
	6.50%	> \$40,000
	8.50%	> \$60,000
	8.75%	> \$350,000
	8.95%	> \$1,000,000

- (a) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (b) Local income taxes are excluded. Fourteen states have county- or city-level income taxes; the average rate within each jurisdiction is: 0.5% in Alabama; 0.63% in Delaware; 1.56% in Indiana; 0.45% in Iowa; <0.01% in Kansas; 2.08% in Kentucky; 2.89% in Maryland; 1.70% in Michigan; 0.5% in Missouri; 0.50% in New Jersey; 1.94% in New York; 2.25% in Ohio; 0.37% in Oregon; and 2.95% in Pennsylvania. Weighted local rates are from the Tax Foundation, *2018 State Business Tax Climate Index*.
- (c) 2017 brackets due to data availability.
- (d) Rates apply to individuals earning more than \$75,000. Two special tax tables exist for low- and middle-income individuals: one for individuals below \$21,000 in income, and one for those between \$21,000 and \$75,000. Additionally, those between \$75,000 and \$80,000 in income receive a small bracket adjustment.
- (e) Bracket levels are adjusted for inflation each year.
- (f) Arkansas, Connecticut, Nebraska, and New York have "tax benefit recapture," by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the bracket threshold.
- (g) Laws in California, Idaho, Montana, and Ohio prevent revenue officials from inflation indexing brackets until midyear.
- (h) Tax applies to interest and dividend income only.

Note: Brackets are for single taxpayers. Some states double bracket widths for joint filers (Ala., Ariz., Conn., Hawaii, Idaho, Kans., La., Maine, Nebr., Ore.). New York doubles all except the 6.85% bracket, which is effective at \$300,000. California doubles all but the top bracket. Some states increase but do not double brackets for joint filers (Ga., Minn., N.M., N.C., N.D., Okla., R.I., Vt., Wis.). Maryland decreases some and increases others. New Jersey adds a 2.45% rate and doubles some bracket widths. Consult the Tax Foundation website for tables for joint filers.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA.

State Individual Income Tax Collections per Capita

Fiscal Year 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,068		Mont.	\$1,137	19
Ala.	\$719	35	Nebr.	\$1,177	13
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$574	40	N.H. (b)	\$66	42
Ark.	\$931	29	N.J.	\$1,488	7
Calif.	\$2,055	4	N.M.	\$676	37
Colo.	\$1,173	14	N.Y.	\$2,345	1
Conn.	\$2,106	3	N.C.	\$1,186	12
Del.	\$1,168	17	N.D.	\$465	41
Fla. (a)	\$0	--	Ohio	\$703	36
Ga.	\$1,012	23	Okla.	\$764	34
Hawaii	\$1,481	8	Ore.	\$1,882	6
Idaho	\$905	30	Pa.	\$933	28
Ill.	\$1,076	22	R.I.	\$1,169	16
Ind.	\$787	31	S.C.	\$780	32
Iowa	\$1,135	20	S.D. (a)	\$0	--
Kans.	\$768	33	Tenn. (b)	\$49	43
Ky.	\$965	26	Tex. (a)	\$0	--
La.	\$612	38	Utah	\$1,108	21
Maine	\$1,166	18	Vt.	\$1,171	15
Md.	\$1,414	10	Va.	\$1,454	9
Mass.	\$2,115	2	Wash. (a)	\$0	--
Mich.	\$937	27	W.Va.	\$1,009	24
Minn.	\$1,943	5	Wis.	\$1,297	11
Miss.	\$603	39	Wyo. (a)	\$0	--
Mo.	\$989	25			

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: D.C. is included only in combined state and local data. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State & Local Individual Income Tax Collections per Capita

Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,144		Mont.	\$1,143	22
Ala.	\$709	36	Nebr.	\$1,181	17
Alaska (a)	\$0	--	Nev. (a)	\$0	--
Ariz.	\$551	41	N.H. (b)	\$72	42
Ark.	\$895	31	N.J.	\$1,479	8
Calif.	\$1,991	5	N.M.	\$662	38
Colo.	\$1,168	18	N.Y.	\$2,789	1
Conn.	\$2,279	2	N.C.	\$1,115	24
Del.	\$1,267	12	N.D.	\$709	37
Fla. (a)	\$0	--	Ohio	\$1,186	16
Ga.	\$947	29	Okla.	\$832	33
Hawaii	\$1,389	10	Ore.	\$1,814	7
Idaho	\$893	32	Pa.	\$1,276	11
Ill.	\$1,237	13	R.I.	\$1,151	20
Ind.	\$975	28	S.C.	\$764	35
Iowa	\$1,145	21	S.D. (a)	\$0	--
Kans.	\$778	34	Tenn. (b)	\$46	43
Ky.	\$1,215	15	Tex. (a)	\$0	--
La.	\$639	39	Utah	\$1,054	25
Maine	\$1,153	19	Vt.	\$1,133	23
Md.	\$2,200	3	Va.	\$1,420	9
Mass.	\$2,133	4	Wash. (a)	\$0	--
Mich.	\$938	30	W.Va.	\$1,048	26
Minn.	\$1,900	6	Wis.	\$1,225	14
Miss.	\$596	40	Wyo. (a)	\$0	--
Mo.	\$1,025	27	D.C.	\$2,780	(2)

(a) State has no individual income tax.

(b) State does not tax wage income but does tax interest and dividend income.

Note: D.C. is included only in combined state and local data. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State Corporate Income Tax Rates

As of January 1, 2018

State	Rates	Brackets	State	Rates	Brackets
Ala.	6.5%	> \$0	Ky.	4%	> \$0
Alaska	0.0%	> \$0		5%	> \$50,000
	2.0%	> \$25,000		6%	> \$100,000
	3.0%	> \$49,000	La.	4%	> \$0
	4.0%	> \$74,000		5%	> \$25,000
	5.0%	> \$99,000		6%	> \$50,000
	6.0%	> \$124,000		7%	> \$100,000
	7.0%	> \$148,000		8%	> \$200,000
	8.0%	> \$173,000	Maine	3.50%	> \$0
	9.0%	> \$198,000		7.93%	> \$25,000
	9.4%	> \$222,000		8.33%	> \$75,000
Ariz.	4.9%	> \$0		8.93%	> \$250,000
Ark.	1.0%	> \$0	Md.	8.25%	> \$0
	2.0%	> \$3,000	Mass.	8%	> \$0
	3.0%	> \$6,000	Mich.	6%	> \$0
	5.0%	> \$11,000	Minn.	9.8%	> \$0
	6.0%	> \$25,000	Miss.	3%	> \$0
	6.5%	> \$100,000		4%	> \$5,000
Calif.	8.84%	> \$0		5%	> \$10,000
Colo.	4.63%	> \$0	Mo.	6.25%	> \$0
Conn. (a)	8.25%	> \$0	Mont.	6.75%	> \$0
Del. (b)	8.7%	> \$0	Nebr.	5.58%	> \$0
Fla.	5.5%	> \$0		7.81%	> \$100,000
Ga.	6%	> \$0	Nev.	(b)	
Hawaii	4.4%	> \$0	N.H.	8.2%	> \$0
	5.4%	> \$25,000	N.J. (e)	9.0%	> \$100,000
	6.4%	> \$100,000	N.M.	4.8%	> \$0
Idaho	7.4%	> \$0		5.9%	> \$500,000
Ill. (c)	9.5%	> \$0	N.Y.	6.5%	> \$0
Ind. (d)	6%	> \$0	N.C.	3.0%	> \$0
Iowa	6%	> \$0	N.D.	1.41%	> \$0
	8%	> \$25,000		3.55%	> \$25,000
	10%	> \$100,000		4.31%	> \$50,000
	12%	> \$250,000	Ohio	(b)	
Kans.	4%	> \$0	Okla.	6%	> \$0
	7%	> \$50,000			

State Corporate Income Tax Rates

As of January 1, 2018

State	Rates	Brackets	State	Rates	Brackets
Ore.	6.6%	> \$0	Va. (b)	6%	> \$0
	7.6%	> \$1,000,000	Wash.		(b)
Pa.	9.99%	> \$0	W.Va.	6.5%	> \$0
R.I.	7%	> \$0	Wis.	7.9%	> \$0
S.C.	5%	> \$0	Wyo.		None
S.D.		None	D.C.	9%	> \$0
Tenn.	6.5%	> \$0			
Texas		(b)			
Utah	5%	> \$0			
Vt.	6.0%	> \$0			
	7.0%	> \$10,000			
	8.5%	> \$25,000			

(a) Rate includes a 10% surtax, which effectively increases the rate from 7.5% to 8.25%. Surtax is required by businesses with at least \$100 million annual gross income.

(b) Nevada, Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. See Table 18 for more information. Delaware and Virginia have gross receipts taxes in addition to corporate income taxes.

(c) Illinois' rate includes two separate corporate income taxes, one at a 7.0% rate and one at a 2.5% rate.

(d) The tax rate in Indiana will decrease to 5.75% on July 1, 2018.

(e) Corporations with entire net income greater than \$100,000 pay 9% on all taxable income, companies with entire net income greater than \$50,000 and less than or equal to \$100,000 pay 7.5% on all taxable income, and companies with entire net income less than or equal to \$50,000 pay 6.5% on all taxable income.

Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes (Table 18) and capitol stock taxes (Table 36). Some states also impose an alternative minimum tax and special rates on financial institutions.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA.

State Corporate Income Tax Collections per Capita

Fiscal Year 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$145		Mont.	\$115	26
Ala.	\$77	40	Nebr.	\$161	15
Alaska	\$286	4	Nev. (a, b)	\$0	--
Ariz.	\$83	38	N.H.	\$525	1
Ark.	\$151	19	N.J.	\$248	8
Calif.	\$252	7	N.M.	\$55	42
Colo.	\$113	27	N.Y.	\$211	10
Conn.	\$201	11	N.C.	\$105	31
Del. (b)	\$334	3	N.D.	\$136	22
Fla.	\$110	29	Ohio (a, b)	\$3	--
Ga.	\$95	33	Okla.	\$84	37
Hawaii	\$76	41	Ore.	\$149	20
Idaho	\$112	28	Pa.	\$192	12
Ill.	\$262	6	R.I.	\$136	23
Ind.	\$156	17	S.C.	\$89	36
Iowa	\$120	25	S.D. (a)	\$38	44
Kans.	\$135	24	Tenn.	\$231	9
Ky.	\$137	21	Tex. (a, b)	\$0	--
La.	\$37	45	Utah	\$110	30
Maine	\$103	32	Vt.	\$158	16
Md.	\$187	13	Va. (b)	\$89	35
Mass.	\$342	2	Wash. (a, b)	\$0	--
Mich.	\$90	34	W.Va.	\$79	39
Minn.	\$274	5	Wis.	\$171	14
Miss.	\$155	18	Wyo. (a)	\$0	--
Mo.	\$54	43			

(a) No corporate income tax. May include special taxes on financial corporations.

(b) The Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Texas, Virginia, and Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: D.C., not listed, is included only in combined state and local data. See Table 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State & Local Corporate Income Tax Collections per Capita

Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$178		Mont.	\$163	22
Ala.	\$110	35	Nebr.	\$182	15
Alaska	\$309	6	Nev. (a, b)	\$0	--
Ariz.	\$101	37	N.H.	\$433	2
Ark.	\$160	23	N.J.	\$288	7
Calif.	\$230	11	N.M.	\$120	32
Colo.	\$123	30	N.Y.	\$613	1
Conn.	\$192	14	N.C.	\$132	27
Del. (b)	\$430	3	N.D.	\$246	9
Fla.	\$110	34	Ohio (a, b)	\$23	45
Ga.	\$98	39	Okla.	\$99	38
Hawaii	\$50	44	Ore.	\$173	19
Idaho	\$131	28	Pa.	\$232	10
Ill.	\$315	5	R.I.	\$167	21
Ind.	\$136	26	S.C.	\$77	42
Iowa	\$148	25	S.D.	\$5	46
Kans.	\$157	24	Tenn.	\$212	12
Ky.	\$206	13	Tex. (a, b)	\$0	--
La.	\$54	43	Utah	\$123	31
Maine	\$127	29	Vt.	\$180	16
Md.	\$167	20	Va. (b)	\$98	40
Mass.	\$328	4	Wash. (a, b)	\$0	--
Mich.	\$119	33	W.Va.	\$102	36
Minn.	\$269	8	Wis.	\$179	17
Miss.	\$179	18	Wyo. (a)	\$0	--
Mo.	\$83	41	D.C.	\$667	(1)

(a) No corporate income tax. May include special taxes on financial corporations.

(b) The Census Bureau does not classify revenue from gross receipts taxes such as those in Delaware, Nevada, Ohio, Texas, Virginia, and Washington as corporate tax revenue. See Table 18 for gross receipts taxes.

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State Gross Receipts Taxes

As of January 1, 2018

State	Name of Tax	Range of Rates
Del.	Manufacturers' & Merchants' License Tax	0.0945% - 0.7468%
Nev.	Commerce Tax	0.051% - 0.331%
Ohio	Commercial Activities Tax (CAT)	0.26%
Tex.	Margin Tax	0.375% - 3.75%
Va. (a)	Business/Professional/ Occupational License Tax (BPOL)	0.02% - 0.58%
Wash.	Business & Occupation Tax (B&O)	0.13% - 3.3%

(a) Virginia's tax is locally levied and rates vary by business and jurisdiction. Approximately half of the counties do not levy the tax. Some counties instead levy a capital stock tax.

Note: Gross receipts taxes are complex business taxes imposed at a low rate but on a wide base of transactions, resulting in high effective tax rates that can vary by industry. These taxes also often have minimum taxes that can result in much higher effective rates for some small businesses.

Source: Bloomberg BNA; state revenue departments; Weldon Cooper Center for Public Service.

State & Local Sales Tax Rates

As of January 1, 2018

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Ala.	4.00%	40	5.10%	9.10%	5
Alaska	--	46	1.76%	1.76%	46
Ariz.	5.60%	28	2.73%	8.33%	11
Ark.	6.50%	9	2.91%	9.41%	3
Calif. (b)	7.25%	1	1.29%	8.54%	9
Colo.	2.90%	45	4.62%	7.52%	16
Conn.	6.35%	12	--	6.35%	33
Del.	--	46	--	--	47
Fla.	6.00%	16	0.80%	6.80%	28
Ga.	4.00%	40	3.15%	7.15%	20
Hawaii (c)	4.00%	40	0.35%	4.35%	45
Idaho	6.00%	16	0.03%	6.03%	37
Ill.	6.25%	13	2.45%	8.70%	7
Ind.	7.00%	2	--	7.00%	22
Iowa	6.00%	16	0.80%	6.80%	27
Kans.	6.50%	9	2.18%	8.68%	8
Ky.	6.00%	16	--	6.00%	38
La.	5.00%	33	5.02%	10.02%	1
Maine	5.50%	29	--	5.50%	42
Md.	6.00%	16	--	6.00%	38
Mass.	6.25%	13	--	6.25%	35
Mich.	6.00%	16	--	6.00%	38
Minn.	6.875%	6	0.55%	7.42%	17
Miss.	7.00%	2	0.07%	7.07%	21
Mo.	4.225%	39	3.80%	8.03%	14
Mont. (d)	--	46	--	--	47
Nebr.	5.50%	29	1.39%	6.89%	25
Nev.	6.85%	7	1.29%	8.14%	13
N.H.	--	46	--	--	47
N.J. (e)	6.625%	8	-0.03%	6.60%	30
N.M. (c)	5.125%	32	2.54%	7.66%	15
N.Y.	4.00%	40	4.49%	8.49%	10
N.C.	4.75%	36	2.20%	6.95%	24
N.D. (c)	5.00%	33	1.80%	6.80%	26
Ohio	5.75%	27	1.40%	7.15%	19

State & Local Sales Tax Rates

As of January 1, 2018

State	State Tax Rate	Rank	Avg. Local Tax Rate (a)	Combined Rate	Rank
Okla.	4.50%	37	4.41%	8.91%	6
Ore.	--	46	--	--	47
Pa.	6.00%	16	0.34%	6.34%	34
R.I.	7.00%	2	--	7.00%	22
S.C.	6.00%	16	1.37%	7.37%	18
S.D. (c)	4.50%	37	1.90%	6.40%	31
Tenn.	7.00%	2	2.46%	9.46%	2
Tex.	6.25%	13	1.92%	8.17%	12
Utah (b)	5.95%	26	0.82%	6.77%	29
Vt.	6.00%	16	0.18%	6.18%	36
Va. (b)	5.30%	31	0.33%	5.63%	41
Wash.	6.50%	9	2.68%	9.18%	4
W.Va.	6.00%	16	0.37%	6.37%	32
Wis.	5.00%	33	0.42%	5.42%	44
Wyo.	4.00%	40	1.46%	5.46%	43
D.C.	5.75%	(27)	--	5.75%	(41)

- (a) City, county and municipal rates vary. These rates are weighted by population to compute an average local tax rate.
- (b) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), Virginia (1%), we include these in their state sales tax.
- (c) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many services.
- (d) Special taxes in local resort areas are not counted here.
- (e) Salem County is not subject to the statewide sales tax rate and collects a local rate of 3.3125%. New Jersey's average local score is represented as a negative.

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Sources: Sales Tax Clearinghouse, Tax Foundation calculations, State Revenue Department websites

State General Sales Tax Collections per Capita

Fiscal Year 2016

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$898		Mont. (a)	\$0	--
Ala.	\$534	42	Nebr.	\$935	23
Alaska (a)	\$0	--	Nev.	\$1,451	3
Ariz.	\$964	22	N.H. (a)	\$0	--
Ark.	\$1,109	8	N.J.	\$1,032	16
Calif.	\$997	21	N.M. (b)	\$1,000	20
Colo.	\$514	44	N.Y.	\$682	36
Conn.	\$1,046	15	N.C.	\$708	32
Del. (a)	\$0	--	N.D. (b)	\$1,346	4
Fla.	\$1,079	12	Ohio	\$1,052	14
Ga.	\$531	43	Okla.	\$630	39
Hawaii (b)	\$2,244	1	Ore. (a)	\$0	--
Idaho	\$928	24	Pa.	\$799	29
Ill.	\$707	33	R.I.	\$921	26
Ind.	\$1,101	10	S.C.	\$659	38
Iowa	\$1,010	19	S.D. (b)	\$1,124	6
Kans.	\$1,114	7	Tenn.	\$1,054	13
Ky.	\$781	30	Tex.	\$1,151	5
La.	\$680	37	Utah	\$684	35
Maine	\$1,022	17	Vt.	\$596	40
Md.	\$748	31	Va.	\$467	45
Mass.	\$892	27	Wash.	\$1,862	2
Mich.	\$922	25	W.Va.	\$704	34
Minn.	\$1,011	18	Wis.	\$876	28
Miss.	\$1,105	9	Wyo.	\$1,097	11
Mo.	\$581	41			

(a) No state-level general sales tax.

(b) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many services, so figures are not strictly comparable to other states.

Note: Some states levy gross receipts taxes in addition to sales taxes, which the Census Bureau includes in sales tax collections data. D.C. is included only in state-local combined data. See Table 18 for information on gross receipts taxes. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State & Local General Sales Tax Collections per Capita

Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,146		Mont.	\$0	--
Ala.	\$938	32	Nebr.	\$1,139	22
Alaska	\$313	47	Nev.	\$1,629	5
Ariz.	\$1,359	13	N.H.	\$0	--
Ark.	\$1,433	11	N.J.	\$1,021	27
Calif.	\$1,276	15	N.M.	\$1,554	6
Colo.	\$1,208	18	N.Y.	\$1,457	10
Conn.	\$1,137	23	N.C.	\$942	31
Del.	\$0	--	N.D.	\$2,129	3
Fla.	\$1,178	19	Ohio	\$1,219	17
Ga.	\$900	36	Okla.	\$1,221	16
Hawaii	\$2,247	1	Ore.	\$0	--
Idaho	\$896	37	Pa.	\$838	40
Ill.	\$1,015	28	R.I.	\$908	35
Ind.	\$1,100	24	S.C.	\$825	41
Iowa	\$1,075	25	S.D.	\$1,553	7
Kans.	\$1,381	12	Tenn.	\$1,330	14
Ky.	\$738	42	Tex.	\$1,495	9
La.	\$1,521	8	Utah	\$880	38
Maine	\$965	30	Vt.	\$605	46
Md.	\$734	43	Va.	\$609	45
Mass.	\$854	39	Wash.	\$2,187	2
Mich.	\$928	33	W.Va.	\$710	44
Minn.	\$1,026	26	Wis.	\$915	34
Miss.	\$1,144	21	Wyo.	\$1,791	4
Mo.	\$966	29	D.C.	\$1,958	(4)

Note: Some states levy gross receipts taxes in addition to sales taxes, which the Census Bureau includes in collections data. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 18 for information on gross receipts taxes. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State Sales Tax Breadth

Fiscal Year 2016

State	Sales Tax Breadth	Rank	State	Sales Tax Breadth	Rank
Ala.	36%	23	Mont.	--	--
Alaska	--	--	Nebr.	34%	29
Ariz.	40%	11	Nev.	49%	6
Ark.	43%	8	N.H.	--	--
Calif.	27%	35	N.J.	24%	41
Colo.	34%	30	N.M. (a)	54%	4
Conn.	23%	42	N.Y.	27%	36
Del.	--	--	N.C.	36%	25
Fla.	39%	14	N.D. (a)	54%	3
Ga.	32%	31	Ohio	35%	27
Hawaii (a)	107%	1	Okla.	31%	33
Idaho	39%	13	Ore.	--	--
Ill.	23%	44	Pa.	26%	37
Ind.	38%	17	R.I.	26%	39
Iowa	36%	22	S.C.	28%	34
Kans.	35%	26	S.D. (a)	64%	2
Ky.	38%	18	Tenn.	35%	28
La.	39%	16	Tex.	40%	12
Maine	42%	9	Utah	36%	24
Md.	26%	38	Vt.	25%	40
Mass.	22%	45	Va.	23%	43
Mich.	42%	10	Wash.	39%	15
Minn.	36%	21	W.Va.	36%	20
Miss.	44%	7	Wis.	37%	19
Mo.	31%	32	Wyo.	50%	5

(a) The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many business-to-business services.

Note: Sales tax breadth is defined as the ratio of the implicit sales tax base to state personal income.

Source: Professor John Mikesell (Indiana University).

State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2018

State	Excise Tax	Other Taxes and Fees	Total	Rank
Federal	18.40¢			
Ala.	18.00¢	2.91¢	20.91¢	41
Alaska	8.95¢	3.35¢	12.30¢	50
Ariz.	18.00¢	1.00¢	19.00¢	45
Ark.	21.50¢	0.30¢	21.80¢	40
Calif.	41.70¢	11.79¢	53.49¢	2
Colo.	22.00¢	0.00¢	22.00¢	39
Conn.	25.00¢	14.30¢	39.30¢	9
Del.	23.00¢	0.00¢	23.00¢	36
Fla.	4.00¢	37.59¢	41.59¢	8
Ga.	26.80¢	4.79¢	31.59¢	21
Hawaii	17.00¢	29.03¢	46.03¢	4
Idaho	32.00¢	1.00¢	33.00¢	18
Ill.	19.00¢	16.22¢	35.22¢	14
Ind.	28.00¢	13.90¢	41.90¢	7
Iowa	30.50¢	0.00¢	30.50¢	23
Kans.	24.00¢	0.03¢	24.03¢	33
Ky.	24.60¢	1.40¢	26.00¢	31
La.	20.00¢	0.01¢	20.01¢	43
Maine	30.00¢	0.01¢	30.01¢	24
Md.	25.50¢	8.30¢	33.80¢	16
Mass.	24.00¢	2.54¢	26.54¢	30
Mich.	26.30¢	16.08¢	42.38¢	6
Minn.	28.50¢	0.10¢	28.60¢	28
Miss.	18.00¢	0.79¢	18.79¢	47
Mo.	17.00¢	0.35¢	17.35¢	48
Mont.	31.50¢	0.75¢	32.25¢	20
Nebr.	28.40¢	0.90¢	29.30¢	27
Nev.	23.00¢	10.52¢	33.52¢	17
N.H.	22.20¢	1.63¢	23.83¢	35
N.J.	10.50¢	26.60¢	37.10¢	10
N.M.	17.00¢	1.88¢	18.88¢	46
N.Y.	8.05¢	36.25¢	44.30¢	5
N.C.	35.10¢	0.25¢	35.35¢	13

State Gasoline Tax Rates (Cents per Gallon)

As of January 1, 2018

State	Excise Tax	Other Taxes and Fees	Total	Rank
N.D.	23.00¢	0.00¢	23.00¢	36
Ohio	28.00¢	0.01¢	28.01¢	29
Okla.	16.00¢	1.00¢	17.00¢	49
Ore.	34.00¢	2.77¢	36.77¢	11
Pa.	0.00¢	58.70¢	58.70¢	1
R.I.	33.00¢	1.00¢	34.00¢	15
S.C.	20.00¢	0.75¢	20.75¢	42
S.D.	28.00¢	2.00¢	30.00¢	25
Tenn.	24.00¢	1.40¢	25.40¢	32
Tex.	20.00¢	0.00¢	20.00¢	44
Utah	29.40¢	0.01¢	29.41¢	26
Vt.	12.10¢	18.62¢	30.72¢	22
Va.	19.90¢	2.50¢	22.40¢	38
Wash.	49.40¢	0.00¢	49.40¢	3
W.Va.	20.50¢	15.20¢	35.70¢	12
Wis.	30.90¢	2.00¢	32.90¢	19
Wyo.	23.00¢	1.00¢	24.00¢	34
D.C.	23.50¢	0.00¢	23.50¢	(32)

Note: The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price, the average rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline are California, Connecticut, Georgia, Illinois, Indiana, Michigan, and New York. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: American Petroleum Institute.

Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes

Fiscal Year 2015

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
U.S.	41.7%		10.2%	52.0%	
Ala.	36.6%	30	0.5%	37.1%	40
Alaska	7.9%	50	5.3%	13.2%	50
Ariz.	44.2%	18	1.0%	45.2%	27
Ark.	36.6%	30	0.5%	37.0%	42
Calif.	58.2%	4	4.5%	62.7%	8
Colo.	44.5%	16	6.8%	51.3%	18
Conn.	37.0%	29	0.1%	37.1%	40
Del.	26.7%	45	45.6%	72.3%	1
Fla.	48.4%	8	18.4%	66.8%	3
Ga.	42.0%	19	0.4%	42.5%	30
Hawaii	63.1%	2	0.9%	64.0%	6
Idaho	46.3%	12	3.7%	50.1%	20
Ill.	33.3%	38	13.1%	46.4%	25
Ind.	42.0%	19	0.2%	42.2%	32
Iowa	44.3%	17	0.4%	44.7%	28
Kans.	36.4%	33	5.9%	42.3%	31
Ky.	35.7%	35	0.2%	35.9%	43
La.	30.2%	42	2.2%	32.4%	45
Maine	37.3%	26	14.5%	51.8%	17
Md.	41.0%	21	21.2%	62.3%	9
Mass.	32.3%	41	15.7%	48.0%	22
Mich.	55.5%	6	4.4%	60.0%	11
Minn.	36.5%	32	2.8%	39.3%	37
Miss.	37.2%	28	1.0%	38.2%	39
Mo.	40.4%	23	0.8%	41.1%	33
Mont.	40.6%	22	2.6%	43.2%	29
Nebr.	37.3%	26	2.5%	39.7%	36
Nev.	44.9%	15	0.9%	45.8%	26
N.H.	35.8%	34	12.2%	48.0%	22
N.J.	25.6%	47	43.4%	69.0%	2
N.M.	32.5%	40	1.1%	33.6%	44
N.Y.	28.1%	44	35.5%	63.6%	7

Share of State & Local Road Spending Covered by State & Local Tolls, User Fees, & User Taxes

Fiscal Year 2015

State	Gasoline & License Taxes	Rank	Tolls & User Fees	Total: Tolls, User Fees, & User Taxes	Rank
N.C.	64.3%	1	0.3%	64.6%	4
N.D.	21.2%	48	1.7%	22.9%	48
Ohio	46.6%	9	5.4%	52.0%	16
Okla.	46.2%	13	9.7%	55.9%	14
Ore.	60.8%	3	3.8%	64.6%	4
Pa.	39.1%	24	11.6%	50.8%	19
R.I.	32.8%	39	8.3%	41.1%	33
S.C.	52.1%	7	3.8%	55.9%	14
S.D.	26.3%	46	1.0%	27.3%	47
Tenn.	58.2%	4	0.1%	58.3%	12
Tex.	46.6%	9	14.2%	60.7%	10
Utah	46.5%	11	3.5%	50.0%	21
Vt.	20.9%	49	0.5%	21.4%	49
Va.	33.9%	37	6.9%	40.8%	35
Wash.	45.6%	14	11.0%	56.5%	13
W.Va.	38.0%	25	8.6%	46.7%	24
Wis.	34.4%	36	4.0%	38.4%	38
Wyo.	30.1%	43	2.0%	32.1%	46
D.C.	13.4%	(49)	0.0%	13.4%	(46)

Note: D.C.'s ranks do not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Tax Foundation calculations from the Census Bureau, state and local government finance and Federal Highway Administration data. The state and local table includes state and local road expenses but excludes federal aid.

State Cigarette Excise Tax Rates (Dollars per 20-pack)

As of January 1, 2018

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.0066		Mont.	\$1.70	22
Ala.	\$0.675	39	Nebr.	\$0.64	40
Alaska	\$2.00	14	Nev.	\$1.80	20
Ariz.	\$2.00	14	N.H.	\$1.78	21
Ark.	\$1.15	33	N.J.	\$2.70	10
Calif.	\$2.87	9	N.M.	\$1.66	24
Colo.	\$0.84	37	N.Y.	\$4.35	1
Conn.	\$4.35	1	N.C.	\$0.45	46
Del.	\$2.10	13	N.D.	\$0.44	47
Fla.	\$1.339	29	Ohio	\$1.60	25
Ga.	\$0.37	48	Okla.	\$1.03	35
Hawaii	\$3.20	5	Ore.	\$1.33	30
Idaho	\$0.57	44	Pa.	\$2.60	11
Ill.	\$1.98	19	R.I.	\$4.25	3
Ind.	\$0.995	36	S.C.	\$0.57	44
Iowa	\$1.36	28	S.D.	\$1.53	26
Kans.	\$1.29	31	Tenn.	\$0.62	41
Ky.	\$0.60	42	Tex.	\$1.41	27
La.	\$1.08	34	Utah	\$1.70	22
Maine	\$2.00	14	Vt.	\$3.08	6
Md.	\$2.00	14	Va.	\$0.30	49
Mass.	\$3.51	4	Wash.	\$3.025	8
Mich.	\$2.00	14	W.Va.	\$1.20	32
Minn.	\$3.04	7	Wis.	\$2.52	12
Miss.	\$0.68	38	Wyo.	\$0.60	42
Mo.	\$0.17	50	D.C.	\$2.50	(11)

Note: Local taxes are not included and can be substantial. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Bloomberg BNA; state statutes.

State & Local Vapor Excise Tax Rates

As of January 1, 2018

State	Tax Rate
Alaska	45% of wholesale (a); 55% of wholesale (b)
Calif.	65.08% of wholesale
Del.	\$0.05/ml
Ill.	\$0.80/unit plus \$0.55/ml (c); \$0.20/ml (d)
Kans.	\$0.05/ml
La.	\$0.05/ml
Md.	30% of wholesale (e)
Minn.	95% of wholesale (f)
N.C.	\$0.05/ml
Pa.	40% of wholesale
W.Va.	\$0.075/ml
D.C.	60% of wholesale

(a) Tax is only applicable in Juneau, NW Arctic Borough, and Petersburg.

(b) Tax is only applicable in Mat-Su Valley.

(c) Tax is only applicable in the city of Chicago.

(d) Tax is only applicable in Cook County.

(e) Tax is only applicable in Montgomery County.

(f) Tax is on the wholesale cost of any product containing or derived from tobacco. The tax on an e-cigarette starter kit is calculated on the total cost unless the nicotine cartridges are sold separately and then the tax is levied only on the value of the nicotine cartridge.

Source: State statutes; Bloomberg BNA.

State Recreational Marijuana Excise Tax Rates

As of January 1, 2018

State	Tax Rate
Alaska	\$50/ounce
Calif.	15% sales tax (gross receipts) \$9.25/oz flowers & \$2.75/oz leaves cultivation tax
Colo.	15% excise tax (average retail market rate) 15% sales tax
Maine (a)	10% sales tax
Mass. (b)	10.75% sales tax
Nev.	15% excise tax (wholesale price) 10% retail sales tax
Ore.	17% sales tax
Wash.	37% sales tax

(a) Maine legalized recreational marijuana in November 2016 by ballot initiative, but the state has not implemented a legal market.

(b) Massachusetts will not begin recreational sales until mid-2018.

Note: D.C. voters approved legalization and purchase of marijuana in 2014 but federal law prohibits any action to implement it. The New Hampshire Legislature voted this year to legalize the possession and growing of marijuana, but sales are not permitted. Alabama, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Nebraska, Oklahoma, Rhode Island, Tennessee, and Wisconsin impose a controlled substance tax on the purchase of illegal products.

Source: Tax Foundation, "Massachusetts Increases Marijuana Tax Rate" (2017); state statutes; Bloomberg BNA.

State Spirits Excise Tax Rates (Dollars per Gallon)

As of January 1, 2018

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$13.50		Mont. (b)	\$9.78	12
Ala. (b)	\$18.27	4	Nebr.	\$3.75	38
Alaska (a)	\$12.80	8	Nev. (a)	\$3.60	39
Ariz.	\$3.00	43	N.H. (b)	--	--
Ark. (d, e)	\$7.73	17	N.J.	\$5.50	27
Calif. (a)	\$3.30	40	N.M.	\$6.06	23
Colo.	\$2.28	47	N.Y. (a)	\$6.44	22
Conn. (a)	\$5.40	29	N.C. (b)	\$14.63	6
Del. (a)	\$4.50	34	N.D. (a, e)	\$4.66	33
Fla. (a)	\$6.50	21	Ohio (b)	\$9.87	11
Ga. (a)	\$3.79	37	Okla.	\$5.56	26
Hawaii	\$5.98	24	Ore. (b)	\$22.75	2
Idaho (b)	\$10.95	10	Pa. (b)	\$7.24	20
Ill. (a)	\$8.55	14	R.I. (a)	\$5.40	29
Ind. (a)	\$2.68	44	S.C. (d)	\$5.42	28
Iowa (b)	\$13.07	7	S.D. (a, e)	\$4.67	32
Kans.	\$2.50	45	Tenn. (d)	\$4.46	35
Ky. (c)	\$7.86	16	Tex. (a)	\$2.40	46
La. (a)	\$3.03	42	Utah (b)	\$15.38	5
Maine (b)	\$5.83	25	Vt. (b)	\$7.72	18
Md. (a, e)	\$5.00	31	Va. (b)	\$19.93	3
Mass. (a)	\$4.05	36	Wash. (e, f)	\$32.52	1
Mich. (b)	\$11.99	9	W.Va. (b)	\$7.67	19
Minn. (d, e)	\$8.96	13	Wis.	\$3.25	41
Miss. (b)	\$8.15	15	Wyo. (b)	--	--
Mo.	\$2.00	48	D.C. (e)	\$6.17	(25)

(a) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

(b) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.

(c) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

(d) Includes case fees and/or bottle fees which may vary with size of container.

(e) Includes sales taxes specific to alcoholic beverages.

(f) Includes the retail (17%) and distributor (5/10%) license fees, converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers. At the federal level, spirits are subject to a tiered tax system. For 2018-2019, the federal rates are \$2.70 per proof gallon on the first 100,000 gallons per calendar year, \$13.34/proof gallon for more than 100,000 gallons but less than 22,230,000, and \$13.50/proof gallon for more than 22,230,000 gallons. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States.

State Wine Excise Tax Rates (Dollars per Gallon)

As of January 1, 2018

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$1.07		Mont. (a)	\$1.06	20
Ala. (a)	\$1.70	5	Nebr. (a)	\$0.95	23
Alaska	\$2.50	2	Nev. (a)	\$0.70	30
Ariz. (a)	\$0.84	26	N.H. (a,b)	--	--
Ark. (d,e)	\$1.44	10	N.J.	\$0.88	24
Calif. (a)	\$0.20	45	N.M. (a)	\$1.70	5
Colo. (a)	\$0.32	40	N.Y.	\$0.30	41
Conn. (a)	\$0.72	28	N.C. (a)	\$1.00	22
Del.	\$1.63	7	N.D. (a)	\$1.06	19
Fla. (a)	\$2.25	3	Ohio (a)	\$0.32	39
Ga. (a)	\$1.51	8	Okla. (a)	\$0.72	28
Hawaii (a)	\$1.38	13	Ore. (a)	\$0.67	31
Idaho (a)	\$0.45	37	Pa. (b)	--	--
Ill. (a)	\$1.39	12	R.I. (a)	\$1.40	11
Ind. (a)	\$0.47	36	S.C. (a)	\$1.08	18
Iowa (a)	\$1.75	4	S.D. (a,e)	\$1.31	15
Kans. (a)	\$0.30	41	Tenn. (d)	\$1.27	16
Ky.(d)	\$3.47	1	Tex. (a)	\$0.20	44
La. (a)	\$0.76	27	Utah (b)	--	--
Maine (a)	\$0.60	32	Vt. (a)	\$0.55	33
Md. (e)	\$1.36	14	Va. (a)	\$1.51	8
Mass. (a)	\$0.55	33	Wash. (a)	\$0.87	25
Mich. (a)	\$0.51	35	W.Va. (a)	\$1.00	21
Minn. (d,e)	\$1.20	17	Wis. (a)	\$0.25	43
Miss. (a,b)	n.a.	--	Wyo. (b)	--	--
Mo.	\$0.42	38	D.C. (a,e)	\$1.73	(4)

(a) Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or onboard airlines) or type of wine (carbonated, vermouth, etc.).

(b) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.

(c) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

(d) Includes case fees and/or bottle fees which may vary with size of container.

(e) Includes sales taxes specific to alcoholic beverages.

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21-24 percent alcohol and \$3.40 for sparkling wine. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States.

State Beer Excise Tax Rates (Dollars per Gallon)

As of January 1, 2018

State	Tax Rate	Rank	State	Tax Rate	Rank
Fed.	\$0.58		Mont.	\$0.14	40
Ala. (b)	\$1.05	3	Nebr.	\$0.31	20
Alaska	\$1.07	2	Nev.	\$0.16	36
Ariz.	\$0.16	36	N.H.	\$0.30	21
Ark. (c, d)	\$0.34	19	N.J.	\$0.12	42
Calif.	\$0.20	30	N.M.	\$0.41	14
Colo.	\$0.08	46	N.Y.	\$0.14	39
Conn.	\$0.23	27	N.C. (a)	\$0.62	8
Del.	\$0.26	24	N.D. (a)	\$0.39	17
Fla. (a)	\$0.48	11	Ohio (a)	\$0.18	34
Ga. (a,b)	\$1.01	4	Okla. (a)	\$0.40	15
Hawaii (a)	\$0.93	5	Ore.	\$0.08	45
Idaho (a)	\$0.15	38	Pa.	\$0.08	46
Ill.	\$0.23	28	R.I. (d)	\$0.12	41
Ind.	\$0.12	43	S.C.	\$0.77	7
Iowa (a)	\$0.19	32	S.D.	\$0.27	22
Kans. (a)	\$0.18	33	Tenn. (e)	\$1.29	1
Ky. (e)	\$0.85	6	Tex. (a)	\$0.20	31
La.	\$0.40	15	Utah (a)	\$0.41	13
Maine	\$0.35	18	Vt.	\$0.27	23
Md. (c)	\$0.53	9	Va. (a)	\$0.26	26
Mass.	\$0.11	44	Wash. (a)	\$0.26	25
Mich.	\$0.20	29	W.Va.	\$0.18	35
Minn. (a, c)	\$0.49	10	Wis. (a)	\$0.06	48
Miss.	\$0.43	12	Wyo.	\$0.02	50
Mo.	\$0.06	49	D.C. (c)	\$0.70	(6)

- (a) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).
 (b) Includes statewide local rate in Alabama (\$0.52) and Georgia (\$0.53).
 (c) Includes sales taxes specific to alcoholic beverages.
 (d) Includes case fees and/or bottle fees which may vary with the size of container.
 (e) Includes the wholesale tax rate in Kentucky (10.5%) and Tennessee (17%), converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premise sales of 4.7% a.b.v. beer in 12 ounce containers. At the federal level, beer is subject to differing tax rates. Small domestic brewers are taxed between \$0.11/gallon and \$0.516/gallon. All other brewers are taxed at rates between \$0.516/gallon and \$0.58/gallon. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Distilled Spirits Council of the United States; Tax Foundation.

State & Local Cell Phone Tax Rates

As of July 1, 2017

State	Average State-Local Tax Rate	Rank	State	Average State-Local Tax Rate	Rank
Fed. (a)	6.34%		Mont.	6.40%	47
Ala.	9.92%	28	Nebr.	18.75%	2
Alaska	15.53%	6	Nev.	2.35%	49
Ariz.	12.25%	20	N.H.	8.81%	35
Ark.	14.81%	8	N.J.	9.04%	32
Calif.	12.82%	15	N.M.	12.51%	17
Colo.	12.06%	21	N.Y.	18.30%	3
Conn.	7.75%	43	N.C.	8.69%	36
Del.	6.45%	46	N.D.	12.61%	16
Fla.	14.76%	10	Ohio	8.48%	39
Ga.	10.74%	26	Okla.	11.61%	23
Hawaii	7.63%	44	Ore.	1.98%	50
Idaho	2.41%	48	Pa.	15.98%	5
Ill.	18.25%	4	R.I.	15.04%	7
Ind.	11.46%	24	S.C.	12.30%	18
Iowa	8.98%	33	S.D.	13.97%	12
Kans.	14.33%	11	Tenn.	12.30%	18
Ky.	10.92%	25	Tex.	11.68%	22
La.	9.64%	29	Utah	13.75%	13
Maine	8.85%	34	Vt.	8.50%	38
Md.	13.35%	14	Va.	6.81%	45
Mass.	8.66%	37	Wash.	19.24%	1
Mich.	8.09%	40	W.Va.	8.05%	41
Minn.	10.11%	27	Wis.	9.21%	31
Miss.	9.41%	30	Wyo.	7.90%	42
Mo.	14.79%	9	D.C.	11.83%	(22)

(a) The federal tax listed is the federal Universal Service Fund (USF).

Note: The local tax rate is calculated as the average of the tax in the largest city and the capital city. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Tax Foundation, "Wireless Taxes and Fees in 2017."

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2018

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ala.	4.00%	Included in Base	Yes	Yes
Alaska	--	--	--	--
Ariz.	5.60%	Exempt	Yes	Yes
Ark.	6.50%	1.50%	No	No
Calif. (a)	7.75%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del.	--	--	--	--
Fla.	6.00%	Exempt	No	No
Ga.	4.00%	Exempt	Yes	Yes
Hawaii	4.00%	Included in Base	Yes	Yes
Idaho	6.00%	Included in Base	Yes	Yes
Ill.	6.25%	1.00%	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.50%	Included in Base	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	5.00%	Exempt	Yes	Yes
Maine	5.50%	Exempt	No	No
Md.	6.00%	Exempt	No	No
Mass.	6.25%	Exempt	Yes	Yes
Mich.	6.00%	Exempt	Yes	Yes
Minn.	6.875%	Exempt	No	No
Miss.	7.00%	Included in Base	Yes	Yes
Mo.	4.225%	1.225%	Yes	Yes
Mont.	--	--	--	--
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H.	--	--	--	--
N.J.	6.625%	Exempt	No	No
N.M.	5.125%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No

Sales Tax Treatment of Groceries, Candy, & Soda

As of January 1, 2018

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries?	Soda Treated as Groceries?
Ohio	5.75%	Exempt	Yes	No
Okla.	4.50%	Included in Base	Yes	Yes
Ore.	--	--	--	--
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.50%	Included in Base	Yes	Yes
Tenn.	7.00%	5.00%	Yes	Yes
Tex.	6.25%	Exempt	No	No
Utah (a)	5.95%	1.75%	Yes	Yes
Vt.	6.00%	Exempt	Yes	Yes
Va. (a)	5.30%	2.50%	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va.	6.00%	Exempt	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	5.75%	Exempt	No	No

(a) Three states collect a separate, uniform "local" add-on sales tax: California (1%), Virginia (1%), and Utah (1.25%). Those rates are included in our calculation of the state general sales tax rate.

Source: Tax Foundation, "Overreaching on Obesity: Governments Consider New Taxes on Soda and Candy" (2011); Bloomberg BNA.

State & Local Excise Tax Collections per Capita

Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$549		Mont.	\$593	17
Ala.	\$578	20	Nebr.	\$322	48
Alaska	\$478	32	Nev.	\$945	2
Ariz.	\$303	50	N.H.	\$730	9
Ark.	\$485	30	N.J.	\$445	35
Calif.	\$501	26	N.M.	\$403	42
Colo.	\$437	36	N.Y.	\$668	13
Conn.	\$688	12	N.C.	\$430	37
Del.	\$545	22	N.D.	\$761	8
Fla.	\$601	16	Ohio	\$475	34
Ga.	\$341	46	Okla.	\$424	38
Hawaii	\$923	3	Ore.	\$492	29
Idaho	\$313	49	Pa.	\$714	11
Ill.	\$774	7	R.I.	\$650	14
Ind.	\$529	23	S.C.	\$339	47
Iowa	\$476	33	S.D.	\$505	25
Kans.	\$407	41	Tenn.	\$485	31
Ky.	\$649	15	Tex.	\$587	18
La.	\$583	19	Utah	\$403	43
Maine	\$546	21	Vt.	\$1,068	1
Md.	\$816	5	Va.	\$497	27
Mass.	\$418	40	Wash.	\$720	10
Mich.	\$422	39	W.Va.	\$787	6
Minn.	\$849	4	Wis.	\$497	28
Miss.	\$523	24	Wyo.	\$382	45
Mo.	\$385	44	D.C.	\$649	(14)

Note: Excise taxes are sales and other special taxes imposed on select items, such as tobacco products, alcoholic beverages, and motor fuels. This table also includes excise taxes, or selective sales taxes, on amusements, insurance premiums, parimutuels, and public utilities. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation calculations.

Property Taxes Paid as a Percentage of Owner-Occupied Housing Value

Calendar Year 2016

State	Effective Tax Rate	Rank	State	Effective Tax Rate	Rank
U.S.	1.13%		Mont.	0.76%	33
Ala.	0.40%	49	Nebr.	1.67%	7
Alaska	1.02%	22	Nev.	0.75%	35
Ariz.	0.70%	38	N.H.	1.99%	3
Ark.	0.63%	42	N.J.	2.16%	1
Calif.	0.76%	34	N.M.	0.67%	39
Colo.	0.59%	43	N.Y.	1.40%	14
Conn.	1.62%	8	N.C.	0.85%	30
Del.	0.56%	44	N.D.	1.00%	24
Fla.	0.99%	25	Ohio	1.60%	9
Ga.	0.94%	27	Okla.	0.86%	29
Hawaii	0.29%	50	Ore.	1.01%	23
Idaho	0.75%	36	Pa.	1.48%	12
Ill.	2.03%	2	R.I.	1.53%	10
Ind.	0.87%	28	S.C.	0.56%	45
Iowa	1.44%	13	S.D.	1.21%	17
Kans.	1.32%	15	Tenn.	0.75%	37
Ky.	0.80%	32	Tex.	1.70%	6
La.	0.51%	48	Utah	0.65%	40
Maine	1.23%	16	Vt.	1.72%	5
Md.	1.03%	20	Va.	0.84%	31
Mass.	1.15%	18	Wash.	0.96%	26
Mich.	1.50%	11	W.Va.	0.53%	47
Minn.	1.12%	19	Wis.	1.77%	4
Miss.	0.64%	41	Wyo.	0.55%	46
Mo.	1.02%	21	D.C.	0.59%	(44)

Note: The figures in this table are mean effective property tax rates on owner-occupied housing (total real taxes paid/total home value). As a result, the data exclude property taxes paid by businesses, renters, and others. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: 2016 American Community Survey, available from the Census Bureau; Tax Foundation calculations.

State & Local Property Tax Collections per Capita

Fiscal Year 2015

State	Collections per Capita	Rank	State	Collections per Capita	Rank
U.S.	\$1,518		Mont.	\$1,509	19
Ala.	\$540	50	Nebr.	\$1,895	12
Alaska	\$2,001	11	Nev.	\$959	40
Ariz.	\$1,036	34	N.H.	\$3,054	2
Ark.	\$699	48	N.J.	\$3,074	1
Calif.	\$1,451	21	N.M.	\$770	47
Colo.	\$1,382	26	N.Y.	\$2,697	4
Conn.	\$2,847	3	N.C.	\$952	41
Del.	\$855	45	N.D.	\$1,222	30
Fla.	\$1,232	29	Ohio	\$1,271	28
Ga.	\$1,125	32	Okla.	\$678	49
Hawaii	\$1,070	33	Ore.	\$1,404	24
Idaho	\$964	39	Pa.	\$1,481	20
Ill.	\$2,087	9	R.I.	\$2,339	7
Ind.	\$975	37	S.C.	\$1,130	31
Iowa	\$1,569	15	S.D.	\$1,381	27
Kans.	\$1,440	22	Tenn.	\$863	44
Ky.	\$781	46	Tex.	\$1,731	13
La.	\$869	43	Utah	\$976	36
Maine	\$2,055	10	Vt.	\$2,542	5
Md.	\$1,555	16	Va.	\$1,520	18
Mass.	\$2,258	8	Wash.	\$1,409	23
Mich.	\$1,382	25	W.Va.	\$888	42
Minn.	\$1,534	17	Wis.	\$1,616	14
Miss.	\$972	38	Wyo.	\$2,347	6
Mo.	\$990	35	D.C.	\$3,350	(1)

Note: D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for people per household by state.

Source: Census Bureau; Tax Foundation calculations.

State Capital Stock Tax Rates

As of January 1, 2018

State	Tax Rate	Max Payment
Ala.	0.175%	\$15,000
Ark.	0.3%	Unlimited
Conn. (a)	0.37%	\$1,000,000
Del.	0.035%	\$200,000
Ga.	(b)	\$5,000
Ill.	0.1%	\$2,000,000
La.	0.3%	Unlimited
Mass.	0.26%	Unlimited
Miss. (c)	0.25%	Unlimited
Nebr.	(b)	\$11,995
N.Y. (a,d)	0.075%	\$5,000,000
N.C.	0.150%	Unlimited
Okla.	0.125%	\$20,000
S.C.	0.10%	Unlimited
Tenn.	0.25%	Unlimited
Wyo.	0.02%	Unlimited

(a) Taxpayer pays the greater of corporate income tax or capital stock tax liability.

(b) Based on a fixed dollar payment schedule. Effective tax rates decrease as taxable capital increases.

(c) Tax will be fully phased out by 2027.

(d) Tax is being phased out; liability limited to liability in tax year ending Dec. 31, 2010.

Note: Capital stock taxes are levied on net assets of a company or its market capitalization.

Source: State statutes; Bloomberg BNA.

State Estate Tax Rates & Exemptions

As of January 1, 2018

State	Exemption	Rate (Min. to Max.)
Conn.	\$2,600,000	7.2% - 12.0%
Hawaii	\$11,200,000	10.0% - 15.7%
Ill.	\$4,000,000	0.8% - 16.0%
Maine	\$5,600,000	8.0% - 12.0%
Md. (a)	\$4,000,000	16.0%
Mass.	\$1,000,000	0.8% - 16.0%
Minn. (b)	\$2,400,000	13.0% - 16.0%
N.Y.	\$5,250,000	3.06% - 16.0%
Ore.	\$1,000,000	10.0%-16.0%
R.I.	\$1,537,656	0.8% - 16.0%
Vt.	\$2,750,000	16.0%
Wash.	\$2,193,000	10.0% - 20.0%
D.C.	\$11,200,000	6.4% - 16.0%

(a) Maryland has both an estate and an inheritance tax. See Table 38.

(b) Exemption increases to \$2.7 million in 2019, and \$3 million in 2020.

Source: Bloomberg BNA; state statutes.

State Inheritance Tax Rates & Exemptions

As of January 1, 2018

State	Heir type	Exemption	Rate (Min. to Max.)
Iowa (a)	Class A	100% exempt	0%
	Class B	No exemption	5% - 10%
	Class C	No exemption	10% - 15%
	Class D	No exemption	15%
	Class E	No exemption	10%
	Class F	No exemption	5%
	Class G	100% exempt	0%
Ky.	Class A	100% exempt	0%
	Class B	\$1,000	4% - 16%
	Class C	\$500	6% - 16%
Md. (b)	Spouse/Lineal Heirs	100% exempt	0%
	All others	No exemption	10%
Nebr. (c)	Immediate Relative	\$40,000	1%
	Remote Relative	\$15,000	13%
	All others	\$10,000	18%
N.J. (b, d)	Class A	100% exempt	0%
	Class C	\$0	11% - 16%
	Class D	\$0	15% - 16%
	Class E	100% exempt	0%
Pa. (e)	Spouses	100% exempt	0%
	Lineal Heirs	No exemption	4.5%
	Siblings	No exemption	12%
	Others	No exemption	15%

Note: Inheritance taxes are levied on the posthumous transfer of assets based on relationship to the decedent. Generally, Class A beneficiaries are spouses, children, and often siblings. Class B beneficiaries are non-immediate family members. Class C beneficiaries are non-family members. Unlike estate taxes, the term "exemption" here applies not to the size of the estate but to the size of the gift itself.

- (a) Class D is for-profit organizations; Class E, foreign charitable organizations; Class F, unknown heirs; and Class G, recognized charities.
- (b) Maryland has both an estate and an inheritance tax. See Table 37.
- (c) Nebraska's inheritance tax is levied at the county level.
- (d) New Jersey's inheritance tax only applies to estates over \$1M. Class E is charitable organizations.
- (e) Parent-to-child transfers to children 21 years and under, transfers of farms and farming equipment, and transfers of some family-owned businesses are exempt.

Source: Family Business Coalition; state statutes.

State Debt per Capita

Fiscal Year 2015

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$3,578		Mont.	\$3,104	29
Ala.	\$1,846	41	Nebr.	\$954	49
Alaska	\$7,757	4	Nev.	\$1,160	48
Ariz.	\$2,086	39	N.H.	\$6,170	7
Ark.	\$1,674	44	N.J.	\$7,471	5
Calif.	\$3,876	14	N.M.	\$3,232	25
Colo.	\$3,152	27	N.Y.	\$6,939	6
Conn.	\$9,845	2	N.C.	\$1,739	43
Del.	\$5,249	10	N.D.	\$2,727	33
Fla.	\$1,643	45	Ohio	\$2,851	32
Ga.	\$1,297	47	Okla.	\$2,275	37
Hawaii	\$6,117	8	Ore.	\$3,242	24
Idaho	\$2,227	38	Pa.	\$3,675	20
Ill.	\$4,994	11	R.I.	\$8,525	3
Ind.	\$3,393	21	S.C.	\$3,089	30
Iowa	\$1,959	40	S.D.	\$3,828	16
Kans.	\$2,604	34	Tenn.	\$913	50
Ky.	\$3,115	28	Tex.	\$1,756	42
La.	\$3,767	19	Utah	\$2,497	35
Maine	\$3,770	18	Vt.	\$5,336	9
Md.	\$4,427	13	Va.	\$3,368	22
Mass.	\$11,084	1	Wash.	\$4,495	12
Mich.	\$3,350	23	W.Va.	\$3,863	15
Minn.	\$3,052	31	Wis.	\$3,827	17
Miss.	\$2,497	36	Wyo.	\$1,424	46
Mo.	\$3,181	26			

Note: This shows total outstanding debt at the end of the fiscal year. D.C., not listed, is included only in combined state and local data. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation.

State & Local Debt per Capita

Fiscal Year 2015

State	Debt per Capita	Rank	State	Debt per Capita	Rank
U.S.	\$9,327		Mont.	\$4,988	46
Ala.	\$6,198	39	Nebr.	\$8,173	22
Alaska	\$12,265	4	Nev.	\$9,917	14
Ariz.	\$7,016	35	N.H.	\$8,114	23
Ark.	\$5,581	43	N.J.	\$11,175	7
Calif.	\$10,754	9	N.M.	\$7,442	31
Colo.	\$10,290	11	N.Y.	\$17,485	1
Conn.	\$13,071	3	N.C.	\$4,993	45
Del.	\$8,061	24	N.D.	\$7,957	25
Fla.	\$7,334	33	Ohio	\$7,383	32
Ga.	\$5,497	44	Okla.	\$4,836	47
Hawaii	\$10,355	10	Ore.	\$8,660	19
Idaho	\$3,832	49	Pa.	\$9,930	13
Ill.	\$11,550	5	R.I.	\$10,991	8
Ind.	\$7,678	29	S.C.	\$8,867	18
Iowa	\$5,922	41	S.D.	\$6,773	37
Kans.	\$9,730	15	Tenn.	\$6,784	36
Ky.	\$9,043	17	Tex.	\$10,108	12
La.	\$8,445	21	Utah	\$6,761	38
Maine	\$5,947	40	Vt.	\$7,309	34
Md.	\$8,503	20	Va.	\$7,765	26
Mass.	\$13,713	2	Wash.	\$11,359	6
Mich.	\$7,706	28	W.Va.	\$5,677	42
Minn.	\$9,366	16	Wis.	\$7,607	30
Miss.	\$4,738	48	Wyo.	\$3,379	50
Mo.	\$7,714	27	D.C.	\$20,714	(1)

Note: This shows total outstanding debt at the end of the fiscal year. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. See Table 43 for average people per household by state.

Source: Census Bureau; Tax Foundation.

Funded Ratio of Public Pension Plans

Fiscal Year 2015

State	Funded Ratio	Rank	State	Funded Ratio	Rank
Ala.	67%	32	Mont.	75%	23
Alaska	67%	32	Nebr.	91%	8
Ariz.	63%	38	Nev.	75%	23
Ark.	82%	15	N.H.	65%	34
Calif.	74%	26	N.J.	37%	50
Colo.	60%	43	N.M.	71%	28
Conn.	49%	47	N.Y.	98%	2
Del.	89%	9	N.C.	95%	4
Fla.	87%	10	N.D.	70%	29
Ga.	81%	16	Ohio	76%	21
Hawaii	62%	40	Okla.	79%	19
Idaho	92%	6	Ore.	92%	6
Ill.	40%	48	Pa.	56%	46
Ind.	65%	34	R.I.	57%	45
Iowa	85%	13	S.C.	58%	44
Kans.	65%	34	S.D.	104%	1
Ky.	38%	49	Tenn.	95%	4
La.	63%	38	Tex.	76%	21
Maine	83%	14	Utah	86%	12
Md.	68%	30	Vt.	68%	30
Mass.	62%	40	Va.	75%	23
Mich.	64%	37	Wash.	87%	10
Minn.	80%	18	W.Va.	77%	20
Miss.	62%	40	Wis.	98%	2
Mo.	81%	16	Wyo.	73%	27

Note: Funded ratio is defined as the level of assets in proportion to accrued pension liability.

Source: The Pew Charitable Trusts, "The State Pension Funding Gap: 2015" (2017).

Income per Capita by State

Calendar Year 2016

State	Income per Capita	Rank	State	Income per Capita	Rank
U.S.	\$49,246		Mont.	\$42,947	35
Ala.	\$38,896	47	Nebr.	\$50,029	19
Alaska	\$55,646	8	Nev.	\$43,567	32
Ariz.	\$40,415	42	N.H.	\$55,954	7
Ark.	\$39,722	43	N.J.	\$61,472	3
Calif.	\$56,374	6	N.M.	\$38,474	48
Colo.	\$51,999	14	N.Y.	\$59,563	4
Conn.	\$69,311	1	N.C.	\$42,244	39
Del.	\$47,869	21	N.D.	\$54,627	10
Fla.	\$45,953	27	Ohio	\$44,593	29
Ga.	\$42,159	40	Okla.	\$42,692	37
Hawaii	\$50,363	18	Ore.	\$45,399	28
Idaho	\$39,470	45	Pa.	\$50,742	16
Ill.	\$51,817	15	R.I.	\$50,427	17
Ind.	\$43,097	34	S.C.	\$39,517	44
Iowa	\$46,000	26	S.D.	\$47,834	22
Kans.	\$47,228	23	Tenn.	\$43,326	33
Ky.	\$38,926	46	Tex.	\$46,274	25
La.	\$42,298	38	Utah	\$40,925	41
Maine	\$44,053	31	Vt.	\$49,984	20
Md.	\$58,052	5	Va.	\$52,957	12
Mass.	\$64,235	2	Wash.	\$54,579	11
Mich.	\$44,253	30	W.Va.	\$36,624	49
Minn.	\$52,038	13	Wis.	\$46,762	24
Miss.	\$35,484	50	Wyo.	\$55,116	9
Mo.	\$42,926	36	D.C.	\$76,108	(1)

Note: Per capita personal income is total personal income divided by total midyear population. All dollar estimates are in current dollars (not adjusted for inflation). D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: Bureau of Economic Analysis, Census Bureau.

People per Household by State

2015-2016

State	2015	2016	State	2015	2016
US	2.65	2.64	Mont.	2.42	2.48
Ala.	2.57	2.55	Nebr.	2.48	2.41
Alaska	2.84	2.83	Nev.	2.74	2.47
Ariz.	2.71	2.69	N.H.	2.49	2.72
Ark.	2.53	2.53	N.J.	2.75	2.47
Calif.	2.97	2.95	N.M.	2.68	2.73
Colo.	2.57	2.56	N.Y.	2.66	2.67
Conn.	2.59	2.56	N.C.	2.55	2.63
Del.	2.61	2.61	N.D.	2.33	2.54
Fla.	2.66	2.24	Ohio	2.45	2.33
Ga.	2.72	2.64	Okla.	2.59	2.45
Hawaii	3.11	2.72	Ore.	2.54	2.58
Idaho	2.72	3.03	Pa.	2.50	2.52
Ill.	2.62	2.69	R.I.	2.49	2.49
Ind.	2.56	2.61	S.C.	2.56	2.47
Iowa	2.42	2.55	S.D.	2.43	2.55
Kans.	2.55	2.42	Tenn.	2.55	2.45
Ky.	2.50	2.53	Tex.	2.85	2.54
La.	2.61	2.49	Utah	3.17	2.84
Maine	2.37	2.61	Vt.	2.36	3.16
Md.	2.69	2.35	Va.	2.62	2.34
Mass.	2.56	2.67	Wash.	2.58	2.61
Mich.	2.51	2.54	W.Va.	2.44	2.57
Minn.	2.49	2.51	Wis.	2.42	2.43
Miss.	2.62	2.49	Wyo.	2.50	2.43
Mo.	2.49	2.63	D.C.	2.24	2.51

Note: This does not include persons living in institutionalized housing, defined as adult or juvenile correctional institutions, some medical and military facilities, hospitals and psychiatric facilities.

Source: Census Bureau; Tax Foundation.

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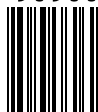
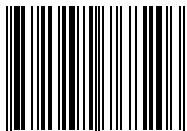
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