

Per Capita Personal Income (2006)	
	in \$
1 Connecticut	49,852
2 New Jersey	46,344
3 Massachusetts	45,877
4 Maryland	44,077
5 New York	42,392
6 Wyoming	40,676
7 New Hampshire	39,311
8 Colorado	39,186
9 VIRGINIA	39,173
10 Delaware	39,022
11 California	38,956
12 Minnesota	38,712
13 Illinois	38,215
14 Washington	37,423
15 Rhode Island	37,388
16 Alaska	37,271
17 Nevada	37,089
18 Pennsylvania	36,680
19 Hawaii	36,299
20 Florida	35,798
50-State Average	35,065
21 Kansas	34,743
22 Wisconsin	34,701
23 Nebraska	34,397
24 Vermont	34,264
25 Texas	34,257
26 South Dakota	33,929
27 Michigan	33,847
28 Oregon	33,666
29 Ohio	33,338
30 Iowa	33,236
31 Missouri	32,705
32 North Dakota	32,552
33 Indiana	32,526
34 Maine	32,348
35 Tennessee	32,304
36 North Carolina	32,234
37 Oklahoma	32,210
38 Georgia	31,891
39 Arizona	31,458
40 Alabama	31,295
41 Louisiana	30,952
42 Montana	30,688
43 Idaho	29,952
44 New Mexico	29,673
45 South Carolina	29,515
46 Kentucky	29,352
47 Utah	29,108
48 Arkansas	27,935
49 West Virginia	27,897
50 Mississippi	26,535

State and Local Revenue as a Percentage of Personal Income (FY 2005)	
	in %
1 Alaska	48.1
2 Wyoming	41.8
3 Louisiana	32.2
4 New Mexico	31.0
5 West Virginia	30.8
6 New York	29.9
7 Mississippi	28.9
8 California	28.5
9 Utah	28.2
10 Ohio	28.1
11 Maine	27.9
12 South Carolina	27.7
13 Oregon	27.6
14 Nebraska	27.4
15 Montana	27.4
16 Vermont	26.5
17 North Dakota	26.3
18 Wisconsin	26.3
19 Washington	25.8
20 Rhode Island	25.7
21 Arkansas	25.5
22 Hawaii	25.1
50-State Average	25.0
23 Alabama	24.9
24 Iowa	24.8
25 Idaho	24.6
26 Michigan	24.6
27 Delaware	24.5
28 North Carolina	24.1
29 Pennsylvania	23.9
30 Minnesota	23.8
31 Kentucky	23.8
32 Tennessee	23.7
33 Oklahoma	23.1
34 South Dakota	23.1
35 Arizona	23.0
36 Missouri	22.8
37 Indiana	22.4
38 Florida	22.4
39 Colorado	22.3
40 Kansas	22.1
41 Nevada	22.0
42 Massachusetts	22.0
43 Texas	21.9
44 Illinois	21.7
45 Georgia	21.4
46 New Jersey	20.4
47 VIRGINIA	20.0
48 Maryland	19.3
49 Connecticut	18.4
50 New Hampshire	18.1

Per Capita State and Local Taxes (FY 2005)	
	in \$
1 New York	5,752
2 Connecticut	5,398
3 Wyoming	5,251
4 New Jersey	4,890
5 Massachusetts	4,470
6 Alaska	4,443
7 Hawaii	4,338
8 Maryland	4,276
9 Rhode Island	4,191
10 Vermont	4,137
11 Minnesota	4,088
12 California	4,055
13 Maine	3,960
14 Delaware	3,894
15 Wisconsin	3,872
16 Illinois	3,849
17 Nevada	3,749
18 Nebraska	3,746
19 Pennsylvania	3,710
20 VIRGINIA	3,657
21 Washington	3,651
22 Ohio	3,637
50-State Average	3,569
23 Michigan	3,494
24 Kansas	3,415
25 Indiana	3,405
26 Florida	3,369
27 Colorado	3,363
28 North Dakota	3,343
29 New Hampshire	3,306
30 Iowa	3,273
31 Louisiana	3,173
32 New Mexico	3,151
33 North Carolina	3,149
34 Arizona	3,079
35 West Virginia	3,060
36 Oregon	3,052
37 Texas	3,015
38 Georgia	3,010
39 Missouri	2,997
40 Kentucky	2,939
41 Utah	2,933
42 Idaho	2,926
43 Montana	2,913
44 Arkansas	2,902
45 Oklahoma	2,843
46 South Carolina	2,779
47 South Dakota	2,715
48 Tennessee	2,685
49 Mississippi	2,575
50 Alabama	2,569

State and Local Taxes as a Percentage of Personal Income (FY 2005)	
	in %
1 New York	14.4
2 Wyoming	14.1
3 Louisiana	12.9
4 Maine	12.9
5 Vermont	12.6
6 Hawaii	12.6
7 Alaska	12.5
8 Rhode Island	11.9
9 Wisconsin	11.6
10 West Virginia	11.6
11 Ohio	11.4
12 Connecticut	11.4
13 Nebraska	11.4
14 New Mexico	11.3
15 New Jersey	11.2
16 California	11.0
17 Minnesota	11.0
18 Indiana	10.9
19 Arkansas	10.9
20 Utah	10.7
21 North Dakota	10.7
22 Michigan	10.7
50-State Average	10.7
23 Pennsylvania	10.6
24 Illinois	10.6
25 Delaware	10.5
26 Nevada	10.5
27 Kentucky	10.4
28 Kansas	10.4
29 Iowa	10.3
30 Washington	10.3
31 Mississippi	10.3
32 Massachusetts	10.3
33 Idaho	10.3
34 Arizona	10.3
35 Maryland	10.2
36 North Carolina	10.1
37 Montana	10.0
38 Florida	9.9
39 South Carolina	9.8
40 VIRGINIA	9.7
41 Georgia	9.7
42 Missouri	9.6
43 Oklahoma	9.5
44 Oregon	9.5
45 Texas	9.3
46 Colorado	9.0
47 New Hampshire	8.8
48 Alabama	8.7
49 Tennessee	8.7
50 South Dakota	8.3

Per Capita Local Taxes (FY 2005)	
	in \$
1 New York	3,154
2 New Jersey	2,255
3 Connecticut	2,089
4 Maryland	1,861
5 Wyoming	1,832
6 Illinois	1,780
7 New Hampshire	1,758
8 Rhode Island	1,743
9 Colorado	1,722
10 Massachusetts	1,670
11 Alaska	1,641
12 Maine	1,630
13 Nebraska	1,587
14 Texas	1,585
15 VIRGINIA	1,552
16 Ohio	1,544
17 Pennsylvania	1,512
18 Wisconsin	1,493
19 Florida	1,462
20 Nevada	1,398
21 Kansas	1,378
22 Indiana	1,354
23 Missouri	1,351
24 Iowa	1,333
25 California	1,333
50-State Average	1,326
26 Georgia	1,293
27 Washington	1,293
28 South Dakota	1,282
29 Oregon	1,260
30 Louisiana	1,256
31 Arizona	1,230
32 Michigan	1,165
33 North Dakota	1,132
34 South Carolina	1,055
35 Utah	1,051
36 Tennessee	1,005
37 North Carolina	999
38 Minnesota	990
39 Oklahoma	907
40 Montana	906
41 Idaho	873
42 Hawaii	856
43 Alabama	855
44 New Mexico	830
45 Delaware	816
46 Kentucky	760
47 Mississippi	708
48 West Virginia	689
49 Arkansas	541
50 Vermont	533

Per Capita State Taxes (FY 2006)	
	in \$
1 Wyoming	4,121
2 Vermont	3,857
3 Hawaii	3,826
4 Alaska	3,708
5 Connecticut	3,461
6 Minnesota	3,354
7 Delaware	3,352
8 California	3,054
9 Massachusetts	3,013
10 New Jersey	2,848
11 New York	2,825
12 Maine	2,717
13 New Mexico	2,615
14 Maryland	2,591
15 Rhode Island	2,568
16 Washington	2,566
17 North Dakota	2,551
18 West Virginia	2,507
19 Wisconsin	2,483
20 Arkansas	2,476
21 Nevada	2,466
50-State Average	2,403
22 Kentucky	2,366
23 Michigan	2,349
24 Pennsylvania	2,335
25 North Carolina	2,326
26 Kansas	2,270
27 Montana	2,251
28 Louisiana	2,251
29 VIRGINIA	2,249
30 Nebraska	2,240
31 Illinois	2,192
32 Oklahoma	2,175
33 Indiana	2,158
34 Ohio	2,146
35 Idaho	2,143
36 Utah	2,141
37 Mississippi	2,058
38 Florida	2,056
39 Iowa	2,052
40 Oregon	2,051
41 Arizona	1,900
42 Alabama	1,855
43 Georgia	1,819
44 South Carolina	1,796
45 Colorado	1,793
46 Tennessee	1,764
47 Missouri	1,742
48 New Hampshire	1,582
49 Texas	1,557
50 South Dakota	1,512

State and Local Funding Per Pupil, K-12 (FY 2005)	
	in \$
1 New Jersey	15,531
2 New York	14,652
3 Connecticut	13,172
4 Massachusetts	12,677
5 Vermont	12,288
6 Wyoming	12,168
7 Rhode Island	11,379
8 Delaware	11,309
9 Pennsylvania	11,215
10 Hawaii	11,121
11 Maryland	10,689
12 Indiana	10,527
13 New Hampshire	10,462
14 Wisconsin	10,340
15 Maine	10,261
16 Ohio	10,089
17 Alaska	9,780
18 Minnesota	9,715
19 Michigan	9,618
20 VIRGINIA	9,269
21 Illinois	9,217
50-State Average	9,116
22 Nebraska	8,878
23 Georgia	8,593
24 Iowa	8,563
25 West Virginia	8,459
26 California	8,445
27 Missouri	8,386
28 Colorado	8,341
29 Kansas	8,251
30 Washington	8,160
31 Oregon	8,131
32 South Carolina	8,111
33 Florida	7,895
34 Nevada	7,810
35 Texas	7,741
36 North Dakota	7,731
37 New Mexico	7,671
38 Arkansas	7,619
39 Montana	7,464
40 North Carolina	7,341
41 Alabama	7,160
42 Louisiana	7,145
43 Kentucky	7,108
44 South Dakota	6,994
45 Arizona	6,879
46 Oklahoma	6,697
47 Tennessee	6,366
48 Idaho	6,317
49 Mississippi	6,231
50 Utah	5,842

State Government Full-Time Equivalent Employment Per 100 Persons (2006)	
1 Hawaii	4.3
2 Alaska	3.8
3 Delaware	3.0
4 North Dakota	2.9
5 New Mexico	2.6
6 Wyoming	2.5
7 Vermont	2.3
8 Arkansas	2.1
9 West Virginia	2.0
10 Montana	2.0
11 Utah	2.0
12 Louisiana	1.9
13 Rhode Island	1.9
14 Mississippi	1.9
15 Kentucky	1.9
16 Oklahoma	1.9
17 Nebraska	1.9
18 Alabama	1.9
19 Washington	1.8
20 New Jersey	1.8
21 Iowa	1.8
22 South Dakota	1.8
50-State Average	1.8
23 South Carolina	1.8
24 Connecticut	1.8
25 Maine	1.6
26 Maryland	1.6
27 Kansas	1.6
28 VIRGINIA	1.6
29 North Carolina	1.6
30 Oregon	1.6
31 Missouri	1.5
32 Idaho	1.5
33 Minnesota	1.5
34 New Hampshire	1.5
35 Indiana	1.4
36 Colorado	1.4
37 Massachusetts	1.4
38 Tennessee	1.4
39 Michigan	1.3
40 Georgia	1.3
41 Pennsylvania	1.3
42 New York	1.3
43 Wisconsin	1.2
44 Texas	1.2
45 Ohio	1.2
46 Arizona	1.1
47 California	1.1
48 Florida	1.1
49 Nevada	1.0
50 Illinois	1.0

Historical Ranking Comparison 2008 ECONOMIC OUTLOOK RANK

Variable	Virginia	Rank
Top Marginal Personal Income Tax Rate	5.75%	24
Top Marginal Corporate Income Tax Rate	6.00%	15
Personal Income Tax Progressivity (change in tax liability per \$1,000 of income)	\$6.45	24
Property Tax Burden (per \$1,000 of personal income)	\$31.07	26
Sales Tax Burden (per \$1,000 of personal income)	\$12.65	9
Remaining Tax Burden (per \$1,000 of personal income)	\$21.37	33
Estate/Inheritance Tax Levied?	NO	1
Recently Legislated Tax Changes (2007 & 2008, per \$1,000 of personal income)	-\$0.32	22
Debt Service as a Share of Tax Revenue	6.6%	13
Public Employees Per 10,000 of Population (full-time equivalent)	571.3	29
State Liability System Survey (tort litigation treatment, judicial impartiality, etc.)	68.4	6
State Minimum Wage (federal floor is \$6.55)	\$6.55	1
Average Workers' Compensation Costs (per \$100 of payroll)	\$1.43	4
Right-to-Work State? (option to join or support a union)	YES	1
Number of Tax or Expenditure Limits (0= least/worst, 3=most/best)	0	29