

Cal-Tax Research

Taxing California Analysis of 1994-95 Federal, State and Local Tax Burden

By Stephen Kroes

California state and local governments collected over \$105 billion in taxes, fees, and assessments in 1994-95, rising by about \$6 billion to top the \$100 billion mark for the first time. These figures are derived from data collected by the U.S. Department of Commerce's Bureau of the Census for its annual government finances report.

How Does California Compare to Other States?

Californians pay \$3,337 per capita to support state and local government. This is up \$200 from the prior year, and California's rank rose to 11th highest, from 14th. Per capita figures are not a good indicator of actual taxpayer burden, since they include children and other non-taxpayers. For that reason, Cal-Tax also includes a measure we call the "per worker" tax burden, which divides tax collections by the number of individuals in the labor force – anyone working or seeking employment in California. California's per worker tax burden also increased, rising to \$6,838 – up more than \$400 over the prior year – and increasing California's rank to the 8th highest tax burden from a previous level of 11th.

Highlights

- Compared to other high-income states, California has a high tax burden, ranking fourth among the 13 highest-income states.
- California's corporate income tax is 72% above the 50-state median.
- California's general sales tax is about 10% above the 50-state median.
- Local fees and assessments continue to be major sources of government revenue in California, growing by more than \$1 billion in 1994-95. Sometimes surrogates for taxes, these fees and assessments amount to 23% of the state and local tax burden.
- The state and local tax burden on workers in California increased more than \$400, rising to \$6,838.
- The average Californian paid just over 14% of income in state and local taxes, fees and assessments.
- Total tax burden, including federal, state and local impositions, equals about 36% of personal income.

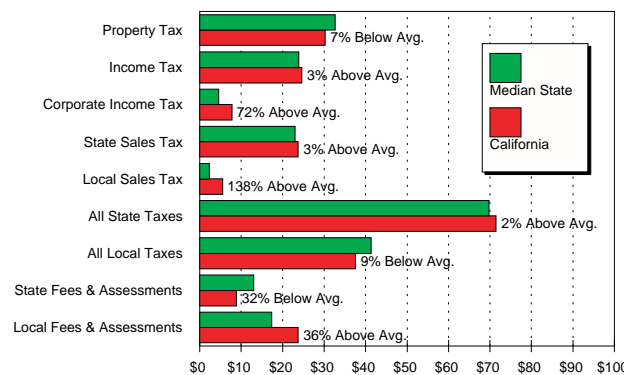


Stephen Kroes is director of research for Cal-Tax. He also focuses on local government finance issues.

When measured by income, California's tax burden rose slightly, to \$141.44 per \$1,000 of personal income. In other words, the average Californian paid 14.14% of income in state and local taxes, fees and as-

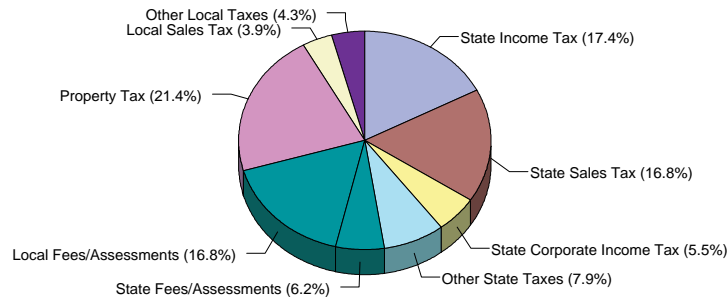
Comparison to State Averages Revenue Per \$1,000 Personal Income

Figure 1



State and Local Tax Burden \$6,838 Per Worker

Figure 2



assessments. This ranks California 25th against all other states, which appears to be an average tax burden if not put into the proper context of comparison to other high-income states.

Tax Burden of High-Income States

As described in the March 1996 Cal-Tax Policy Brief, *How (Not) to Measure Tax Burden*, analysis of tax burden based on income implicitly skews rankings of the states, showing most high-income states ranking very low in tax burden and many low-income states ranking high.

States with a small economic base (many of which are also sparsely populated) must by necessity exert a greater tax effort (i.e., higher tax rates) simply to provide basic infrastructure and services such as schools, highways, prisons, health and welfare. High-income states, like California, are not forced to exert the same kind of tax effort to provide those services and facilities. Indeed, a smaller percentage of income can yield an even greater level of public services if the economic base is large.

Therefore, a simple ranking of all states' taxes and fees

per \$1,000 of personal income does not provide a useful comparison. States must be grouped with other states of similar income levels to more fairly compare their relative tax burdens. Table 1 shows this measure of tax burden for the highest-income states, including California. When shown in this context, California's tax and fee burden of \$141 per \$1,000 of personal income is relatively high. California ranks fourth among the top 13 income-producing states, behind New York, Hawaii, and Delaware. Note how many of the high-income states are ranked very low in the national comparison. For example, Massachusetts, which is often thought of as a high-tax state, ranks only 42nd against the 50 states with a tax and fee burden well below California's.

Recent Trends

This report year, 1994-95, was the first fiscal year that saw revenues completely recover from the 1990s recession. Last year's report, using 1993-94 figures, showed collections from property taxes and corporate income taxes declining while personal income tax and sales tax revenues increased moderately. In contrast, 1994-95 brought healthy revenue growth, and (see Figure 3) major revenues grew by more than \$4 billion, with corporate income taxes and fees and assessments each growing more than \$1 billion. The property tax growth in Figure 3 is derived from State Board of Equalization data, because the Census Bureau's figures showed a far greater, but erroneous, number. Census Bureau staff have explained that the previous year's report had classified a portion of school districts' property tax revenues as intergovernmental revenues because the state had shifted some property tax

from other local governments to the schools. This year, the Bureau has corrected the property tax figure, but it is not comparable to last year's reported property tax collections.

State and Local Tax and Fee Burden Highest Income States

Table 1

State	'94-95 Income Per Capita	Income Rank	Taxes & Fees Per \$1,000 Personal Income	National Tax Burden Rank
1. New York	\$27,318	4	\$172.12	2
2. Hawaii	24,580	9	158.55	9
3. Delaware	25,354	6	143.37	21
4. California	23,594	14	141.44	25
5. Nevada	23,663	11	140.47	27
6. New Jersey	29,356	2	132.41	36
7. Connecticut	31,545	1	130.18	39
8. Colorado	23,613	13	130.02	40
9. Massachusetts	27,402	3	128.87	42
10. Maryland	25,947	5	126.98	43
11. Virginia	23,617	12	124.56	46
12. Illinois	24,875	8	124.54	47
13. New Hampshire	24,944	7	109.79	50

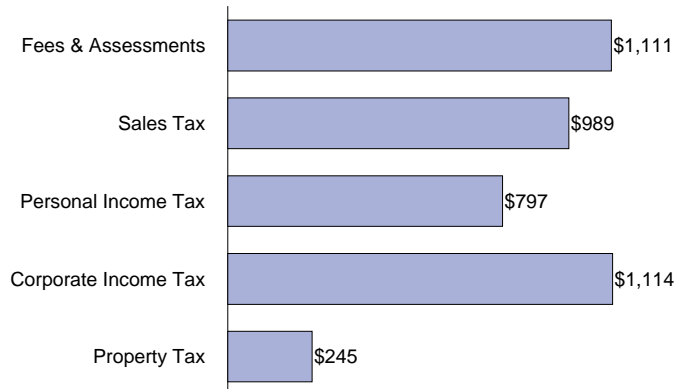
Alaska is not included since it exports much of its tax burden on non-residents (mostly oil companies).

Fees and Assessments are Major Revenue Sources

State and local fees and assessments continue to be a dominant component of tax burden. Together, these revenues are 23 percent of California's state and local tax burden, exceeding income, sales, or property tax collections. Figure 4 shows that fees, assess-

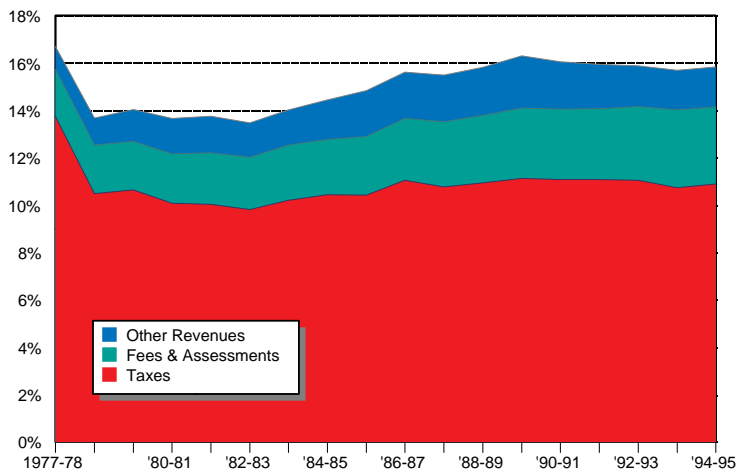
1994-95 Growth in Major Revenues (Dollars in Millions)

Figure 3



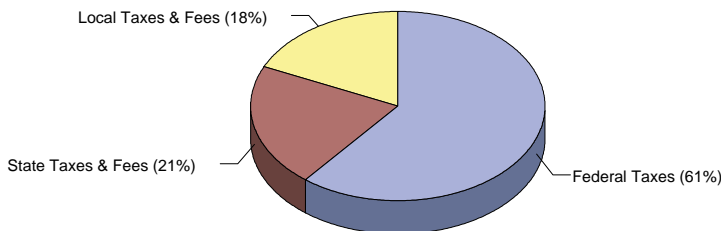
California State & Local Revenues Percent of Personal Income

Figure 4



Federal, State & Local Tax Burden \$17,437 Per Worker

Figure 5



ments, and other revenues have grown to replace almost all of the tax burden reductions that resulted from Proposition 13 in 1978.

Proposition 13 dramatically reduced property taxes and

made it more difficult to raise other taxes by enacting vote requirements for many taxes and requiring a two-thirds vote of the Legislature to raise state taxes. Since the late 1970s, Californians' share of income paid in taxes has remained lower than before enactment of Proposition 13. However, because fees and other non-tax revenues are easier to increase, many government agencies have more aggressively used them to increase their revenues. Consequently, the overall *revenue burden* of Californians is very close to the level imposed before enactment of Proposition 13.

Federal Taxes

Federal taxes paid by Californians rose in 1994-95 to \$163 billion, or about \$5,172 per capita, \$10,599 per worker, and 21.9 percent of personal income. Although Californians' federal tax burdens rose, those in many other states rose faster, decreasing California's rankings against the other states. Total tax burden, including federal, state and local impositions, equals about 36 percent of personal income, \$17,437 per worker, or \$8,510 per capita.

Sources

State and local revenues were obtained from the U.S. Department of Commerce, Bureau of the Census, via its Internet web site at: <http://www.census.gov>. Aggregate federal tax collection data comes courtesy of the Tax Foundation in Washington, D.C. The Tax Foundation uses an economic model to estimate collections from income earned in each state. Tax Foundation's Internet web site can be found at: <http://www.taxfoundation.org>.

Population as of July 1, 1995 was obtained from the Census Bureau, included in its reports on state and local finances. Labor force data used to calculate per worker figures were obtained from the U.S. Department of Labor, Bureau of Labor Statistics, at its Internet web site: <http://stats.bls.gov>. Monthly data were utilized to calculate a fiscal year average of labor force for each state. Fiscal year personal income figures were calculated using quarterly data published by the U.S. Department of Commerce, Bureau of Economic Analysis. BEA can be found on the Internet at: <http://www.bea.doc.gov>.

All calculations of tax and fee burden per capita, per worker, or per \$1,000 of personal income were made by Cal-Tax. Please cite the California Taxpayers' Association as source for any re-use of the data in this report.

State and Local Taxes and Fees, 1994-95

Per Capita

Table 2

State	Property Tax		General Sales Tax		Personal Income Tax		Corporate Income Tax		Fees & Assessments		Total Taxes, Fees & Assessments	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Alabama	\$216.03	50	\$529.98	27	\$363.57	36	\$55.56	41	\$826.28	9	\$2,539.30	45
Alaska	1,120.51	6	176.51	46	0.00	45	874.18	1	1,168.33	1	5,628.31	1
Arizona	672.41	31	819.13	6	351.53	37	98.98	21	446.26	47	2,737.86	38
Arkansas	261.79	48	626.14	19	421.72	34	77.13	30	545.13	39	2,309.77	50
California	713.66	26	688.81	11	580.72	16	181.96	7	767.12	13	3,337.19	11
Colorado	727.80	25	651.50	15	561.10	20	50.71	45	737.17	17	3,070.11	20
Connecticut	1,389.19	3	723.07	9	755.53	9	213.41	5	419.24	49	4,106.61	3
Delaware	394.45	43	0.00	47	827.61	5	270.08	3	931.14	3	3,635.07	7
Florida	807.91	17	776.43	7	0.00	45	66.71	37	752.27	16	3,004.56	25
Georgia	623.64	32	672.99	12	533.48	22	90.72	23	736.52	18	2,951.06	28
Hawaii	515.65	38	1,148.49	2	779.88	7	39.84	46	839.49	8	3,897.30	4
Idaho	544.84	36	495.06	35	515.76	26	111.32	17	683.98	25	2,746.21	36
Illinois	1,003.21	11	511.11	31	449.60	30	125.23	15	479.21	44	3,098.04	18
Indiana	730.28	24	466.97	38	630.56	13	150.66	8	722.72	20	2,923.72	30
Iowa	863.43	16	536.25	26	576.68	17	77.65	29	796.69	10	3,262.22	15
Kansas	753.78	22	641.45	17	480.70	27	101.91	19	681.66	26	3,050.99	21
Kentucky	340.50	45	435.37	40	625.80	14	88.32	25	496.33	42	2,597.11	43
Louisiana	304.75	47	745.20	8	244.50	40	65.19	38	761.40	14	2,599.93	42
Maine	1,022.15	10	523.94	29	516.28	25	51.00	43	442.20	48	2,908.51	32
Maryland	741.23	23	386.96	43	1,018.30	2	72.54	34	536.84	40	3,294.71	14
Massachusetts	1,040.46	8	408.51	42	983.57	3	198.50	6	551.14	37	3,531.20	9
Michigan	687.30	30	614.30	21	616.83	15	223.10	4	709.38	23	3,163.07	16
Minnesota	930.60	13	598.07	22	794.69	6	144.42	11	889.68	5	3,885.85	6
Mississippi	415.59	41	627.76	18	253.36	39	75.39	33	725.79	19	2,502.12	47
Missouri	550.35	35	617.70	20	521.93	24	69.39	35	493.41	43	2,641.19	39
Montana	879.27	15	0.00	47	427.69	33	86.80	26	577.86	33	2,615.51	41
Nebraska	903.23	14	560.30	25	452.60	28	75.70	31	721.88	21	3,119.53	17
Nevada	530.26	37	989.07	3	0.00	45	0.00	47	756.78	15	3,323.85	12
New Hampshire	1,453.23	2	0.00	47	32.89	42	144.99	10	471.59	46	2,738.69	37
New Jersey	1,539.51	1	520.24	30	574.62	19	129.51	13	602.30	32	3,887.04	5
New Mexico	255.73	49	898.23	4	351.29	38	89.22	24	654.72	30	2,801.73	34
New York	1,256.18	4	706.65	10	1,170.70	1	274.85	2	769.25	12	4,701.79	2
North Carolina	483.46	40	508.03	32	653.11	11	125.92	14	703.68	24	2,913.36	31
North Dakota	618.22	33	488.12	36	223.12	41	109.02	18	843.11	6	3,026.54	23
Ohio	692.68	29	502.77	33	732.08	10	63.96	39	567.00	35	2,972.33	27
Oklahoma	320.63	46	582.28	23	432.25	31	50.87	44	656.51	29	2,591.57	44
Oregon	789.07	19	0.00	47	890.66	4	99.33	20	783.95	11	3,093.11	19
Pennsylvania	703.50	28	467.46	37	576.19	18	147.83	9	523.78	41	3,000.40	26
Rhode Island	1,149.03	5	461.22	39	535.76	21	82.99	27	389.88	50	3,050.35	22
South Carolina	561.79	34	502.50	34	450.85	29	68.12	36	892.07	4	2,814.06	33
South Dakota	773.95	20	642.43	16	0.19	44	54.75	42	474.02	45	2,388.23	49
Tennessee	407.57	42	824.58	5	19.32	43	93.81	22	678.55	27	2,468.91	48
Texas	757.73	21	667.67	13	0.00	45	0.00	47	556.94	36	2,623.25	40
Utah	512.66	39	663.14	14	524.90	23	75.54	32	711.99	22	2,770.79	35
Vermont	1,102.91	7	296.84	45	427.86	32	82.52	28	548.41	38	3,016.97	24
Virginia	704.87	27	377.46	44	652.14	12	55.58	40	634.56	31	2,941.87	29
Washington	804.95	18	1,299.11	1	0.00	45	0.00	47	842.48	7	3,570.36	8
West Virginia	378.93	44	434.06	41	388.36	35	119.63	16	569.16	34	2,524.07	46
Wisconsin	1,030.78	9	529.83	28	767.70	8	130.96	12	669.70	28	3,501.07	10
Wyoming	947.81	12	570.73	24	0.00	45	0.00	47	954.50	2	3,312.59	13
50-State Median	\$720.73		\$548.27		\$516.02		\$87.56		\$682.82		\$3,002.48	
California Difference From Median	-1.0%		+25.6%		+12.5%		+107.8%		+12.3%		+11.1%	

State and Local Taxes and Fees, 1994-95
Per Worker

Table 3

State	Property Tax	Rank	General Sales Tax	Rank	Personal Income Tax	Rank	Corporate Income Tax	Rank	Fees & Assessments	Rank	Total Taxes, Fees & Assessments	Rank
Alabama	\$447.89	50	\$1,098.82	23	\$753.79	36	\$115.18	40	\$1,713.14	6	\$5,264.76	43
Alaska	2,231.30	6	351.49	46	0.00	45	1,740.78	1	2,326.53	1	11,207.83	1
Arizona	1,344.02	30	1,637.27	6	702.64	38	197.83	19	891.98	46	5,472.43	38
Arkansas	534.85	49	1,279.24	16	861.60	32	157.59	29	1,113.74	36	4,719.00	49
California	1,462.38	22	1,411.46	10	1,189.97	16	372.86	7	1,571.93	12	6,838.33	8
Colorado	1,329.45	31	1,190.09	21	1,024.94	24	92.64	45	1,346.58	25	5,608.10	33
Connecticut	2,643.49	4	1,375.93	11	1,437.69	8	406.10	5	797.77	49	7,814.47	4
Delaware	739.24	44	0.00	47	1,551.00	6	506.16	3	1,745.03	4	6,812.41	9
Florida	1,675.29	14	1,610.00	8	0.00	45	138.32	35	1,559.91	14	6,230.29	15
Georgia	1,248.44	32	1,347.23	13	1,067.95	20	181.61	25	1,474.42	16	5,907.62	23
Hawaii	1,061.34	36	2,363.89	2	1,605.18	5	82.01	46	1,727.88	5	8,021.63	3
Idaho	1,063.35	35	966.19	36	1,006.60	25	217.27	17	1,334.89	26	5,359.68	42
Illinois	1,969.95	10	1,003.65	32	882.86	31	245.91	15	941.00	44	6,083.45	19
Indiana	1,365.00	27	872.83	41	1,178.60	17	281.61	9	1,350.88	24	5,464.86	39
Iowa	1,573.19	18	977.06	34	1,050.73	21	141.48	33	1,451.60	18	5,943.86	22
Kansas	1,449.98	24	1,233.91	18	924.68	27	196.04	20	1,311.26	30	5,868.93	26
Kentucky	711.71	45	910.01	40	1,308.05	11	184.60	23	1,037.43	40	5,428.46	40
Louisiana	677.68	47	1,657.13	5	543.70	40	144.98	32	1,693.16	7	5,781.55	30
Maine	2,041.55	8	1,046.47	26	1,031.17	23	101.86	44	883.22	47	5,809.20	27
Maryland	1,382.05	26	721.49	44	1,898.66	2	135.26	37	1,000.96	42	6,143.10	17
Massachusetts	1,994.65	9	783.15	42	1,885.59	3	380.53	6	1,056.58	39	6,769.62	10
Michigan	1,362.59	28	1,217.88	20	1,222.89	14	442.31	4	1,406.36	20	6,270.90	13
Minnesota	1,654.53	16	1,063.31	25	1,412.88	9	256.76	12	1,581.77	11	6,908.68	7
Mississippi	893.44	41	1,349.57	12	544.68	39	162.08	28	1,560.32	13	5,379.12	41
Missouri	1,058.79	37	1,188.37	22	1,004.12	26	133.49	38	949.24	43	5,081.26	46
Montana	1,741.90	13	0.00	47	847.29	33	171.97	26	1,144.79	34	5,181.52	44
Nebraska	1,664.39	15	1,032.47	27	834.01	34	139.50	34	1,330.22	27	5,748.39	31
Nevada	1,025.20	38	1,912.27	4	0.00	45	0.00	47	1,463.16	17	6,426.32	11
New Hampshire	2,644.35	3	0.00	47	59.85	42	263.83	11	858.13	48	4,983.40	47
New Jersey	3,026.20	1	1,022.62	28	1,129.52	18	254.57	13	1,183.93	33	7,640.73	5
New Mexico	548.11	48	1,925.21	3	752.93	37	191.24	21	1,403.29	21	6,005.07	20
New York	2,665.63	2	1,499.52	9	2,484.24	1	583.24	2	1,632.35	9	9,977.24	2
North Carolina	963.84	40	1,012.81	30	1,302.05	12	251.04	14	1,402.88	22	5,808.15	28
North Dakota	1,180.99	33	932.46	38	426.22	41	208.25	18	1,610.59	10	5,781.58	29
Ohio	1,392.16	25	1,010.47	31	1,471.33	7	128.55	39	1,139.57	35	5,973.83	21
Oklahoma	680.75	46	1,236.28	17	917.74	28	108.00	41	1,393.88	23	5,502.29	36
Oregon	1,502.99	19	0.00	47	1,696.50	4	189.20	22	1,493.24	15	5,891.61	25
Pennsylvania	1,457.80	23	968.68	35	1,194.00	15	306.33	8	1,085.38	38	6,217.49	16
Rhode Island	2,311.06	5	927.67	39	1,077.59	19	166.92	27	784.17	50	6,135.24	18
South Carolina	1,118.18	34	1,000.17	33	897.35	30	135.59	36	1,775.56	3	5,601.05	34
South Dakota	1,475.71	21	1,224.95	19	0.36	44	104.40	43	903.83	45	4,553.70	50
Tennessee	796.34	43	1,611.12	7	37.74	43	183.29	24	1,325.80	29	4,823.92	48
Texas	1,493.46	20	1,315.96	14	0.00	45	0.00	47	1,097.70	37	5,170.33	45
Utah	1,017.27	39	1,315.86	15	1,041.55	22	149.89	31	1,412.79	19	5,498.07	37
Vermont	2,043.67	7	550.04	45	792.82	35	152.91	30	1,016.19	41	5,590.39	35
Virginia	1,347.62	29	721.66	43	1,246.82	13	106.26	42	1,213.19	32	5,624.48	32
Washington	1,583.80	17	2,556.08	1	0.00	45	0.00	47	1,657.64	8	7,024.94	6
West Virginia	885.08	42	1,013.86	29	907.11	29	279.43	10	1,329.41	28	5,895.60	24
Wisconsin	1,871.15	11	961.79	37	1,393.60	10	237.72	16	1,215.69	31	6,355.42	12
Wyoming	1,789.14	12	1,077.35	24	0.00	45	0.00	47	1,801.77	2	6,253.04	14
50-State Median	\$1,387.11		\$1,054.89		\$1,005.36		\$176.79		\$1,340.74		\$5,880.27	
California Difference From Median	+5.4%		+33.8%		+18.4%		+110.9%		+17.2%		+16.3%	

State and Local Taxes and Fees, 1994-95

Table 4

Per \$1,000 Personal Income

State	Property Tax		General Sales Tax		Personal Income Tax		Corporate Income Tax		Fees & Assessments		Total Taxes, Fees & Assessments	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$11.50	50	\$28.20	19	\$19.35	36	\$2.96	38	\$43.97	6	\$135.12	34
Alaska	47.05	8	7.41	46	0.00	45	36.71	1	49.06	1	236.34	1
Arizona	33.78	24	41.15	5	17.66	38	4.97	19	22.42	43	137.54	31
Arkansas	14.97	48	35.79	10	24.11	24	4.41	27	31.16	30	132.04	37
California	30.25	29	29.19	17	24.61	21	7.71	5	32.51	25	141.44	25
Colorado	30.82	27	27.59	21	23.76	26	2.15	45	31.22	29	130.02	40
Connecticut	44.04	11	22.92	35	23.95	25	6.77	9	13.29	50	130.18	39
Delaware	15.56	47	0.00	47	32.64	9	10.65	2	36.73	14	143.37	21
Florida	36.02	20	34.62	11	0.00	45	2.97	37	33.54	22	133.96	35
Georgia	29.53	32	31.86	14	25.26	19	4.30	28	34.87	17	139.72	29
Hawaii	20.98	42	46.72	3	31.73	11	1.62	46	34.15	20	158.55	9
Idaho	29.35	34	26.67	24	27.79	15	6.00	14	36.85	13	147.95	15
Illinois	40.33	15	20.55	38	18.07	37	5.03	18	19.26	47	124.54	47
Indiana	34.36	23	21.97	37	29.67	12	7.09	7	34.00	21	137.55	30
Iowa	42.39	13	26.33	27	28.31	14	3.81	31	39.12	9	160.17	7
Kansas	35.28	21	30.02	16	22.50	30	4.77	22	31.91	28	142.80	22
Kentucky	18.57	44	23.75	34	34.13	6	4.82	21	27.07	34	141.65	24
Louisiana	16.46	46	40.26	6	13.21	40	3.52	35	41.13	7	140.45	28
Maine	51.83	4	26.57	26	26.18	18	2.59	43	22.42	42	147.49	16
Maryland	28.57	36	14.91	43	39.25	3	2.80	41	20.69	44	126.98	43
Massachusetts	37.97	17	14.91	44	35.89	4	7.24	6	20.11	46	128.87	42
Michigan	29.41	33	26.28	28	26.39	17	9.55	4	30.35	32	135.34	33
Minnesota	39.63	16	25.47	30	33.84	7	6.15	12	37.89	10	165.47	3
Mississippi	25.60	38	38.66	8	15.60	39	4.64	24	44.70	5	154.10	11
Missouri	25.80	37	28.96	18	24.47	22	3.25	36	23.13	40	123.83	48
Montana	48.81	6	0.00	47	23.74	27	4.82	20	32.08	26	145.18	19
Nebraska	43.53	12	27.00	23	21.81	32	3.65	33	34.79	18	150.35	14
Nevada	22.41	40	41.80	4	0.00	45	0.00	47	31.98	27	140.47	27
New Hampshire	58.26	1	0.00	47	1.32	42	5.81	16	18.91	48	109.79	50
New Jersey	52.44	3	17.72	41	19.57	35	4.41	26	20.52	45	132.41	36
New Mexico	14.50	49	50.92	2	19.92	34	5.06	17	37.12	11	158.84	8
New York	45.98	10	25.87	29	42.86	1	10.06	3	28.16	33	172.12	2
North Carolina	23.66	39	24.87	32	31.97	10	6.16	11	34.44	19	142.60	23
North Dakota	33.72	25	26.62	25	12.17	41	5.95	15	45.99	4	165.08	4
Ohio	31.56	26	22.91	36	33.35	8	2.91	39	25.83	38	135.42	32
Oklahoma	17.49	45	31.77	15	23.58	28	2.78	42	35.82	16	141.39	26
Oregon	37.34	18	0.00	47	42.14	2	4.70	23	37.09	12	146.35	17
Pennsylvania	30.46	28	20.24	39	24.95	20	6.40	10	22.68	41	129.91	41
Rhode Island	49.65	5	19.93	40	23.15	29	3.59	34	16.85	49	131.81	38
South Carolina	30.22	30	27.03	22	24.25	23	3.66	32	47.99	2	151.37	13
South Dakota	41.07	14	34.09	12	0.01	44	2.91	40	25.15	39	126.72	44
Tennessee	19.78	43	40.02	7	0.94	43	4.55	25	32.94	24	119.83	49
Texas	36.50	19	32.16	13	0.00	45	0.00	47	26.83	36	126.37	45
Utah	28.85	35	37.32	9	29.54	13	4.25	29	40.06	8	155.91	10
Vermont	52.73	2	14.19	45	20.46	33	3.95	30	26.22	37	144.24	20
Virginia	29.85	31	15.98	42	27.61	16	2.35	44	26.87	35	124.56	46
Washington	34.65	22	55.92	1	0.00	45	0.00	47	36.27	15	153.70	12
West Virginia	21.95	41	25.14	31	22.50	31	6.93	8	32.97	23	146.21	18
Wisconsin	47.27	7	24.30	33	35.21	5	6.01	13	30.71	31	160.56	6
Wyoming	46.47	9	27.98	20	0.00	45	0.00	47	46.80	3	162.42	5
50-State Median	\$32.64		\$26.60		\$23.86		\$4.48		\$32.29		\$141.41	
California Difference From Median	-7.3%		+9.8%		+3.2%		+72.0%		+0.7%		+0.0%	

Federal Tax Burden, 1994-95

Table 5

State	Per Capita		Per Worker		Per \$1,000 Personal Income	
	Rank	Value	Rank	Value	Rank	Value
Alabama	38	\$4,033.70	35	\$8,363.12	38	\$214.64
Alaska	9	5,575.99	6	11,103.65	5	234.14
Arizona	34	4,389.82	30	8,774.39	18	220.52
Arkansas	48	3,678.31	49	7,515.02	44	210.27
California	15	5,172.34	11	10,598.78	22	219.22
Colorado	12	5,322.89	19	9,723.21	12	225.42
Connecticut	1	7,663.68	1	14,583.22	1	242.95
Delaware	10	5,503.56	16	10,314.10	31	217.07
Florida	18	5,126.26	10	10,629.87	9	228.55
Georgia	27	4,657.71	22	9,324.09	19	220.52
Hawaii	20	4,991.86	17	10,274.51	49	203.08
Idaho	40	4,005.74	44	7,817.87	37	215.81
Illinois	5	5,793.03	5	11,375.46	6	232.88
Indiana	26	4,657.90	31	8,706.30	23	219.14
Iowa	35	4,319.28	43	7,869.86	42	212.07
Kansas	24	4,672.56	25	8,988.22	26	218.70
Kentucky	44	3,877.72	39	8,105.19	43	211.49
Louisiana	45	3,792.30	33	8,433.06	48	204.86
Maine	36	4,131.01	37	8,250.90	45	209.49
Maryland	6	5,783.15	8	10,782.88	15	222.89
Massachusetts	3	6,293.24	4	12,064.68	8	229.66
Michigan	13	5,280.03	13	10,467.83	11	225.91
Minnesota	14	5,274.77	21	9,378.07	13	224.62
Mississippi	50	3,367.65	50	7,239.84	46	207.41
Missouri	28	4,629.01	26	8,905.53	32	217.03
Montana	42	3,895.77	47	7,717.81	36	216.25
Nebraska	30	4,540.62	34	8,367.05	25	218.84
Nevada	7	5,741.24	7	11,100.11	2	242.62
New Hampshire	8	5,668.34	15	10,314.27	10	227.24
New Jersey	2	6,922.47	2	13,607.44	4	235.81
New Mexico	46	3,774.06	40	8,089.09	40	213.96
New York	4	5,939.23	3	12,603.11	30	217.41
North Carolina	33	4,427.70	28	8,827.18	35	216.72
North Dakota	39	4,025.14	48	7,689.21	21	219.55
Ohio	23	4,758.53	20	9,563.75	33	216.81
Oklahoma	47	3,770.20	41	8,004.70	47	205.69
Oregon	25	4,667.63	27	8,890.69	17	220.86
Pennsylvania	19	5,104.38	12	10,577.38	16	221.01
Rhode Island	16	5,162.80	14	10,384.06	14	223.10
South Carolina	41	3,988.27	42	7,938.18	39	214.54
South Dakota	37	4,084.64	45	7,788.29	34	216.73
Tennessee	31	4,493.39	29	8,779.48	29	218.10
Texas	29	4,565.51	24	8,998.45	20	219.94
Utah	43	3,892.18	46	7,723.23	24	219.02
Vermont	32	4,464.20	36	8,272.09	41	213.43
Virginia	17	5,158.82	18	9,863.02	28	218.43
Washington	11	5,409.13	9	10,642.85	7	232.85
West Virginia	49	3,498.03	38	8,170.54	50	202.63
Wisconsin	22	4,768.71	32	8,656.53	27	218.70
Wyoming	21	4,829.05	23	9,115.59	3	236.77
50-State Median		\$4,662.77		\$8,946.88		\$218.77
California Difference From Median		+10.9%		+18.5%		+0.2%

Statistics

Table 6

State	Personal Income 1994-95 (Millions)	1994-95 Labor Force (Thousands)	7/1/95 Population (Thousands)
Alabama	\$79,927	2,051	4,253
Alaska	14,384	303	604
Arizona	83,965	2,110	4,218
Arkansas	43,453	1,216	2,484
California	745,326	15,416	31,589
Colorado	88,480	2,051	3,747
Connecticut	103,308	1,721	3,275
Delaware	18,179	383	717
Florida	317,732	6,832	14,166
Georgia	152,097	3,597	7,201
Hawaii	29,177	577	1,187
Idaho	21,587	596	1,163
Illinois	294,275	6,025	11,830
Indiana	123,344	3,105	5,803
Iowa	57,884	1,560	2,842
Kansas	54,801	1,333	2,565
Kentucky	70,773	1,847	3,860
Louisiana	80,376	1,953	4,342
Maine	24,472	621	1,241
Maryland	130,823	2,704	5,042
Massachusetts	166,441	3,168	6,074
Michigan	223,179	4,817	9,549
Minnesota	108,260	2,593	4,610
Mississippi	43,790	1,255	2,697
Missouri	113,556	2,767	5,324
Montana	15,674	439	870
Nebraska	33,966	888	1,637
Nevada	36,205	791	1,530
New Hampshire	28,636	631	1,148
New Jersey	233,235	4,042	7,945
New Mexico	29,722	786	1,685
New York	495,432	8,547	18,136
North Carolina	146,999	3,609	7,195
North Dakota	11,752	336	641
Ohio	244,744	5,548	11,151
Oklahoma	60,085	1,544	3,278
Oregon	66,383	1,649	3,141
Pennsylvania	278,813	5,826	12,072
Rhode Island	22,910	492	990
South Carolina	68,282	1,845	3,673
South Dakota	13,739	382	729
Tennessee	108,288	2,690	5,256
Texas	388,681	9,500	18,724
Utah	34,672	983	1,951
Vermont	12,236	316	585
Virginia	156,300	3,462	6,618
Washington	126,160	2,760	5,431
West Virginia	31,557	783	1,828
Wisconsin	111,706	2,822	5,123
Wyoming	9,790	254	480
50-State Total	\$5,955,551	131,525	262,200

Summary of Tax Burden, 1994-95

Table 7

State	Per Capita					Per Worker					Per \$1,000 Personal Income				
	Local		State		Federal	Local		State		Federal	Local		State		Federal
	Taxes & Fees	Taxes & Fees	Taxes	Total		Rank	Taxes & Fees	Taxes & Fees	Taxes		Total	Rank	Taxes & Fees	Taxes & Fees	
Alabama	\$964	\$1,575	\$4,034	\$6,573	42	\$1,999	\$3,266	\$8,363	\$13,628	39	\$51.31	\$83.81	\$214.64	\$349.76	40
Alaska	1,984	3,645	5,576	11,204	2	3,950	7,258	11,104	22,311	3	83.30	153.04	234.14	470.48	1
Arizona	1,116	1,622	4,390	7,128	34	2,230	3,243	8,774	14,247	28	56.04	81.50	220.52	358.06	29
Arkansas	667	1,642	3,678	5,988	49	1,363	3,356	7,515	12,234	50	38.15	93.89	210.27	342.31	47
California	1,443	1,894	5,172	8,510	13	2,957	3,881	10,599	17,437	10	61.16	80.28	219.22	360.66	24
Colorado	1,582	1,488	5,323	8,393	16	2,890	2,718	9,723	15,331	21	67.00	63.01	225.42	355.43	34
Connecticut	1,565	2,542	7,664	11,770	1	2,978	4,837	14,583	22,398	2	49.60	80.58	242.95	373.13	10
Delaware	777	2,858	5,504	9,139	7	1,457	5,355	10,314	17,127	11	30.67	112.71	217.07	360.44	25
Florida	1,574	1,430	5,126	8,131	20	3,264	2,966	10,630	16,860	13	70.19	63.77	228.55	362.51	18
Georgia	1,449	1,502	4,658	7,609	27	2,901	3,007	9,324	15,232	23	68.60	71.11	220.52	360.24	26
Hawaii	872	3,026	4,992	8,889	12	1,794	6,228	10,275	18,296	6	35.46	123.10	203.08	361.64	19
Idaho	1,015	1,731	4,006	6,752	39	1,982	3,378	7,818	13,178	46	54.70	93.25	215.81	363.76	17
Illinois	1,541	1,557	5,793	8,891	11	3,026	3,057	11,375	17,459	9	61.95	62.59	232.88	357.43	31
Indiana	1,187	1,737	4,658	7,582	28	2,219	3,246	8,706	14,171	30	55.84	81.71	219.14	356.69	33
Iowa	1,372	1,890	4,319	7,582	29	2,501	3,443	7,870	13,814	38	67.38	92.79	212.07	372.24	12
Kansas	1,301	1,750	4,673	7,724	25	2,502	3,367	8,988	14,857	25	60.87	81.93	218.70	361.51	21
Kentucky	704	1,893	3,878	6,475	44	1,472	3,957	8,105	13,534	42	38.40	103.25	211.49	353.14	36
Louisiana	1,146	1,454	3,792	6,392	46	2,548	3,234	8,433	14,215	29	61.89	78.56	204.86	345.32	44
Maine	1,222	1,686	4,131	7,040	36	2,441	3,368	8,251	14,060	35	61.98	85.51	209.49	356.98	32
Maryland	1,442	1,853	5,783	9,078	8	2,688	3,455	10,783	16,926	12	55.56	71.42	222.89	349.87	39
Massachusetts	1,354	2,177	6,293	9,824	5	2,596	4,173	12,065	18,834	5	49.42	79.44	229.66	358.53	28
Michigan	984	2,179	5,280	8,443	14	1,951	4,319	10,468	16,739	15	42.11	93.22	225.91	361.25	23
Minnesota	1,567	2,319	5,275	9,161	6	2,786	4,123	9,378	16,287	17	66.73	98.74	224.62	390.09	3
Mississippi	926	1,576	3,368	5,870	50	1,990	3,389	7,240	12,619	48	57.02	97.09	207.41	361.51	20
Missouri	1,178	1,463	4,629	7,270	32	2,266	2,815	8,906	13,987	36	55.22	68.61	217.03	340.86	48
Montana	953	1,663	3,896	6,511	43	1,887	3,294	7,718	12,899	47	52.88	92.30	216.25	361.43	22
Nebraska	1,434	1,686	4,541	7,660	26	2,642	3,106	8,367	14,115	32	69.10	81.25	218.84	369.18	13
Nevada	1,397	1,926	5,741	9,065	9	2,702	3,724	11,100	17,526	8	59.06	81.41	242.62	383.09	7
New Hampshire	1,633	1,105	5,668	8,407	15	2,972	2,011	10,314	15,298	22	65.48	44.32	227.24	337.04	50
New Jersey	1,861	2,026	6,922	10,810	3	3,659	3,982	13,607	21,248	4	63.41	69.00	235.81	368.22	14
New Mexico	756	2,046	3,774	6,576	41	1,620	4,385	8,089	14,094	33	42.85	115.99	213.96	372.80	11
New York	2,609	2,093	5,939	10,641	4	5,537	4,440	12,603	22,580	1	95.51	76.60	217.41	389.53	4
North Carolina	1,120	1,794	4,428	7,341	31	2,232	3,576	8,827	14,635	27	54.81	87.79	216.72	359.31	27
North Dakota	955	2,071	4,025	7,052	35	1,825	3,957	7,689	13,471	44	52.11	112.97	219.55	384.63	6
Ohio	1,344	1,629	4,759	7,731	24	2,701	3,273	9,564	15,538	18	61.22	74.20	216.81	352.23	37
Oklahoma	978	1,614	3,770	6,362	47	2,076	3,426	8,005	13,507	43	53.34	88.05	205.69	347.08	42
Oregon	1,382	1,712	4,668	7,761	23	2,632	3,260	8,891	14,782	26	65.37	80.98	220.86	367.21	15
Pennsylvania	1,227	1,773	5,104	8,105	21	2,543	3,675	10,577	16,795	14	53.13	76.78	221.01	350.92	38
Rhode Island	1,265	1,786	5,163	8,213	18	2,544	3,591	10,384	16,519	16	54.65	77.16	223.10	354.91	35
South Carolina	1,167	1,647	3,988	6,802	38	2,322	3,279	7,938	13,539	41	62.76	88.61	214.54	365.91	16
South Dakota	1,193	1,195	4,085	6,473	45	2,274	2,279	7,788	12,342	49	63.29	63.43	216.73	343.45	45
Tennessee	1,137	1,332	4,493	6,962	37	2,221	2,603	8,779	13,603	40	55.17	64.66	218.10	337.93	49
Texas	1,365	1,258	4,566	7,189	33	2,690	2,480	8,998	14,169	31	65.76	60.61	219.94	346.31	43
Utah	983	1,787	3,892	6,663	40	1,951	3,547	7,723	13,221	45	55.34	100.57	219.02	374.93	9
Vermont	1,233	1,784	4,464	7,481	30	2,284	3,306	8,272	13,862	37	58.93	85.31	213.43	357.67	30
Virginia	1,254	1,688	5,159	8,101	22	2,397	3,227	9,863	15,487	19	53.09	71.47	218.43	343.00	46
Washington	1,400	2,170	5,409	8,979	10	2,755	4,270	10,643	17,668	7	60.28	93.42	232.85	386.55	5
West Virginia	740	1,784	3,498	6,022	48	1,730	4,166	8,171	14,066	34	42.89	103.32	202.63	348.84	41
Wisconsin	1,451	2,050	4,769	8,270	17	2,634	3,722	8,657	15,012	24	66.54	94.03	218.70	379.26	8
Wyoming	1,738	1,575	4,829	8,142	19	3,281	2,972	9,116	15,369	20	85.21	77.20	236.77	399.18	2
50-State Median	\$1,243	\$1,744	\$4,663	\$7,692		\$2,501	\$3,384	\$8,947	\$14,820		\$57.97	\$81.60	\$218.77	\$360.34	
California Difference															
From Median	+16.1%	+8.6%	+10.9%	+10.6%		+18.2%	+14.7%	+18.5%	+17.7%		+5.5%	-1.6%	+0.2%	+0.1%	

