

November 4, 2009

**THE IMPACT OF STATE INCOME TAXES
ON LOW-INCOME FAMILIES IN 2008
STATE-BY-STATE DATA TABLES**

Table 1A: 2008 State Income Tax Thresholds, Single-Parent Family of Three

Rank	State	Threshold
1	Alabama	\$9,800
2	Montana	10,000
3	Georgia	12,700
4	Hawaii	13,800
5	Illinois	14,000
5	Missouri	14,000
7	Mississippi	14,400
8	Indiana	14,500
8	Ohio	14,500
10	Arkansas	15,200
11	Oregon	16,000
12	Louisiana	16,500
<i>Poverty Line: \$17,165</i>		
13	Kentucky	17,600
13	West Virginia	17,600
15	North Carolina	17,800
16	Colorado	18,500
17	Idaho	18,600
17	Iowa	18,600
19	Utah	18,800
20	North Dakota	19,000
21	Connecticut	19,100
22	Arizona	20,100
23	Michigan	20,500
24	Oklahoma	20,800
25	Wisconsin	22,000
26	Virginia	22,200
27	Maine	24,100
28	South Carolina	24,700
29	Pennsylvania	25,500
30	Massachusetts	25,700
31	Delaware	25,800
32	Nebraska	26,200
33	Kansas	26,300
34	District of Columbia	28,400
35	Rhode Island	30,300
36	New Jersey	30,400
37	Maryland	31,200
38	Minnesota	31,700
38	Vermont	31,700
40	New Mexico	32,700
41	New York	33,700
42	California	45,900
Average Threshold 2008		\$ 21,700
Amount Above Poverty Line		\$4,535

Note: A threshold is the lowest income level at which a family has state income tax liability. In this table thresholds are rounded to the nearest \$100. The 2008 poverty line is a Census Bureau estimate based on the actual 2007 line adjusted for inflation. The threshold calculations include earned income tax credits, other general tax credits, exemptions, and standard deductions. Credits that are intended to offset the effects of taxes other than the income tax or that are not available to all low-income families are not taken into account. Source: Center on Budget and Policy Priorities

Table 1B: 2008 State Income Tax Thresholds, Two-Parent Family of Four

Rank	State	Threshold
1	Montana	\$12,200
2	Alabama	12,600
3	Indiana	15,500
4	Georgia	15,900
5	Illinois	16,000
5	Ohio	16,000
7	Missouri	17,600
8	Hawaii	17,800
9	Oregon	18,900
10	Iowa	19,000
11	Mississippi	19,600
12	Louisiana	20,300
13	Kentucky	21,200
13	West Virginia	21,200
15	Arkansas	21,300
16	North Carolina	21,800
<i>Poverty Line: \$22,017</i>		
17	Oklahoma	23,500
18	Arizona	23,600
19	Michigan	23,800
20	Connecticut	24,100
21	Colorado	24,900
22	Idaho	25,000
23	Utah	25,300
24	North Dakota	25,400
25	Virginia	25,800
26	Wisconsin	26,800
27	Maine	27,800
28	Massachusetts	28,100
29	Kansas	28,500
30	Delaware	30,100
31	District of Columbia	30,200
32	South Carolina	31,100
33	Nebraska	31,200
34	Pennsylvania	32,000
35	New Jersey	32,900
36	Rhode Island	34,000
37	Maryland	34,300
38	Vermont	35,800
39	Minnesota	35,900
40	New Mexico	37,400
41	New York	38,300
42	California	48,300
Average Threshold 2008		\$25,500
Amount Above Poverty Line		\$3,483

Note: A threshold is the lowest income level at which a family has state income tax liability. In this table thresholds are rounded to the nearest \$100. The 2008 poverty line is a Census Bureau estimate based on the actual 2007 line adjusted for inflation. The threshold calculations include earned income tax credits, other general tax credits, exemptions, and standard deductions. Credits that are intended to offset the effects of taxes other than the income tax or that are not available to all low-income families are not taken into account. Source: Center on Budget and Policy Priorities

Table 2A: 2008 State Income Tax at Poverty Line, Single-Parent Family of Three

Rank	State	Income	Tax
1	Alabama	\$17,165	\$333
2	Hawaii	17,165	214
3	Arkansas	17,165	206
4	Montana	17,165	145
5	Georgia	17,165	141
6	Illinois	17,165	109
7	Indiana	17,165	108
8	Ohio	17,165	99
9	Oregon	17,165	96
10	Mississippi	17,165	83
11	Missouri	17,165	68
12	Louisiana	17,165	32
13	Arizona	17,165	0
13	California	17,165	0
13	Colorado	17,165	0
13	Connecticut	17,165	0
13	Delaware	17,165	0
13	Idaho	17,165	0
13	Kentucky	17,165	0
13	Maine	17,165	0
13	North Dakota	17,165	0
13	Pennsylvania	17,165	0
13	South Carolina	17,165	0
13	Utah	17,165	0
13	Virginia	17,165	0
13	West Virginia	17,165	0
27	North Carolina	17,165	(42)
28	Iowa	17,165	(148)
29	Oklahoma	17,165	(148)
30	Rhode Island	17,165	(170)
31	Michigan	17,165	(214)
32	Wisconsin	17,165	(428)
33	Nebraska	17,165	(452)
34	New Mexico	17,165	(512)
35	Kansas	17,165	(640)
36	Massachusetts	17,165	(678)
37	Maryland	17,165	(966)
38	New Jersey	17,165	(1,017)
39	Minnesota	17,165	(1,206)
40	Vermont	17,165	(1,447)
41	District of Columbia	17,165	(1,550)
42	New York	17,165	(1,599)

Source: Center on Budget and Policy Priorities

Table 2B: 2008 State Income Tax at Poverty Line, Two-Parent Family of Four

Rank	State	Income	Tax
1	Alabama	\$22,017	\$483
2	Oregon	22,017	311
3	Hawaii	22,017	272
4	Iowa	22,017	268
5	Indiana	22,017	263
6	Georgia	22,017	223
7	Montana	22,017	220
8	Illinois	22,017	214
9	Ohio	22,017	168
10	West Virginia	22,017	139
11	Missouri	22,017	109
12	Arkansas	22,017	95
13	Kentucky	22,017	89
14	Mississippi	22,017	73
15	Louisiana	22,017	53
16	North Carolina	22,017	17
17	Arizona	22,017	0
17	California	22,017	0
17	Colorado	22,017	0
17	Connecticut	22,017	0
17	Delaware	22,017	0
17	Idaho	22,017	0
17	Maine	22,017	0
17	North Dakota	22,017	0
17	Pennsylvania	22,017	0
17	South Carolina	22,017	0
17	Utah	22,017	0
17	Virginia	22,017	0
29	Oklahoma	22,017	(79)
30	Michigan	22,017	(117)
31	Rhode Island	22,017	(155)
32	Wisconsin	22,017	(401)
33	New Mexico	22,017	(413)
34	Nebraska	22,017	(413)
35	Kansas	22,017	(456)
36	Massachusetts	22,017	(497)
37	New Jersey	22,017	(691)
38	Maryland	22,017	(804)
39	District of Columbia	22,017	(1,174)
40	Vermont	22,017	(1,322)
41	Minnesota	22,017	(1,686)
42	New York	22,017	(1,699)

Source: Center on Budget and Policy Priorities

Table 3A: 2008 State Income Tax at Minimum Wage, Single-Parent Family of Three

Rank	State	Income*	Tax
1	Alabama	\$12,775	\$113
2	Hawaii**	15,080	98
3	Illinois**	15,860	56
4	Oregon**	16,536	46
5	Montana**	13,260	40
6	Ohio**	14,560	35
7	Georgia	12,775	1
8	Arizona**	14,352	0
8	Arkansas**	13,260	0
8	California**	16,640	0
8	Colorado**	14,602	0
8	Connecticut**	15,912	0
8	Delaware**	14,872	0
8	Idaho	12,775	0
8	Kentucky**	12,896	0
8	Maine**	14,690	0
8	Mississippi	12,775	0
8	Missouri**	13,832	0
8	North Dakota	12,775	0
8	Pennsylvania**	14,872	0
8	South Carolina	12,775	0
8	Utah	12,775	0
8	Virginia	12,775	0
8	West Virginia	12,775	0
25	Indiana	12,775	(59)
26	Louisiana	12,775	(149)
27	North Carolina**	13,139	(169)
28	Rhode Island**	15,392	(181)
29	Oklahoma	12,775	(234)
30	Michigan**	15,132	(333)
31	Iowa**	15,080	(338)
32	Nebraska	12,775	(482)
33	New Mexico**	13,563	(567)
34	Wisconsin**	13,563	(672)
35	Massachusetts**	16,640	(696)
36	Kansas	12,775	(820)
37	New Jersey**	14,872	(1085)
38	Maryland**	13,139	(1,195)
39	Minnesota**	13,139	(1,206)
40	Vermont**	15,974	(1,528)
41	New York**	14,872	(1,668)
42	District of Columbia**	15,037	(1,757)

* Income reflects full-time, year-round minimum wage earnings for one worker (52 weeks, 40 hours/week).

** These states had a minimum wage higher than the federal minimum wage in all or part of 2008.

Source: Center on Budget and Policy Priorities

Table 3B: 2008 State Income Tax at Minimum Wage, Two-Parent Family of Four

Rank	State	Income*	Tax
1	Montana**	\$13,260	\$11
2	Alabama	12,775	5
3	Arizona**	14,352	0
3	Arkansas**	13,260	0
3	California**	16,640	0
3	Colorado**	14,602	0
3	Connecticut**	15,912	0
3	Delaware**	14,872	0
3	Idaho	12,775	0
3	Kentucky**	12,896	0
3	Maine**	14,690	0
3	Mississippi	12,775	0
3	Missouri**	13,832	0
3	North Dakota	12,775	0
3	Ohio**	14,560	0
3	Pennsylvania**	14,872	0
3	South Carolina	12,775	0
3	Utah	12,775	0
3	Virginia	12,775	0
3	West Virginia	12,775	0
21	Illinois**	15,860	(5)
22	Georgia	12,775	(32)
23	Hawaii**	15,080	(89)
24	Indiana	12,775	(93)
25	Louisiana	12,775	(169)
26	North Carolina**	13,139	(169)
27	Rhode Island**	15,392	(181)
28	Oregon**	16,536	(182)
29	Oklahoma	12,775	(241)
30	Iowa**	15,080	(338)
31	Michigan**	15,132	(482)
32	Nebraska	12,775	(482)
33	New Mexico**	13,563	(582)
34	Wisconsin**	13,563	(675)
35	Massachusetts**	16,640	(724)
36	Kansas	12,775	(820)
37	New Jersey**	14,872	(1,085)
38	Maryland**	13,139	(1,206)
38	Minnesota**	13,139	(1,206)
40	Vermont**	15,974	(1,544)
41	District of Columbia**	15,037	(1,757)
42	New York**	14,872	(1,763)

* Income reflects full-time, year-round minimum wage earnings for one worker (52 weeks, 40 hours/week).

** These states had a minimum wage higher than the federal minimum wage in all or part of 2008.

Source: Center on Budget and Policy Priorities

Table 4A: 2008 State Income Tax at 125% of Poverty Line, Single-Parent Family of Three

Rank	State	Income	Tax
1	Alabama	\$21,456	\$613
2	Arkansas	21,456	543
3	Oregon	21,456	529
4	Kentucky	21,456	527
5	West Virginia	21,456	518
6	Hawaii	21,456	490
7	Georgia	21,456	367
8	Indiana	21,456	309
9	Montana	21,456	300
10	Illinois	21,456	283
11	Iowa	21,456	268
12	North Carolina	21,456	248
13	Missouri	21,456	238
14	Louisiana	21,456	233
15	Mississippi	21,456	232
16	Ohio	21,456	217
17	Utah	21,456	165
18	Colorado	21,456	137
19	Arizona	21,456	94
20	Michigan	21,456	63
21	North Dakota	21,456	62
22	Idaho	21,456	56
23	Oklahoma	21,456	43
24	Connecticut	21,456	19
25	California	21,456	0
25	Delaware	21,456	0
25	Maine	21,456	0
25	Pennsylvania	21,456	0
25	South Carolina	21,456	0
25	Virginia	21,456	0
31	Wisconsin	21,456	(62)
32	Rhode Island	21,456	(119)
33	Nebraska	21,456	(266)
34	Kansas	21,456	(336)
35	Massachusetts	21,456	(340)
36	New Mexico	21,456	(387)
37	Maryland	21,456	(547)
38	New Jersey	21,456	(569)
39	District of Columbia	21,456	(1,000)
40	Vermont	21,456	(1,051)
41	New York	21,456	(1,386)
42	Minnesota	21,456	(1,528)

Source: Center on Budget and Policy Priorities

Table 4B: 2008 State Income Tax at 125% of Poverty Line, Two-Parent Family of Four

Rank	State	Income	Tax
1	Kentucky	\$27,521	\$970
2	Oregon	27,521	875
3	Alabama	27,521	853
4	Arkansas	27,521	789
5	Iowa	27,521	695
6	West Virginia	27,521	682
7	Hawaii	27,521	576
8	Georgia	27,521	529
9	Indiana	27,521	519
10	Montana	27,521	448
11	Illinois	27,521	437
12	North Carolina	27,521	387
13	Missouri	27,521	376
14	Ohio	27,521	347
15	Mississippi	27,521	267
16	Oklahoma	27,521	257
17	Louisiana	27,521	256
18	Michigan	27,521	239
19	Arizona	27,521	196
20	Virginia	27,521	171
21	Utah	27,521	138
22	Colorado	27,521	123
23	Wisconsin	27,521	64
24	North Dakota	27,521	55
25	Idaho	27,521	44
26	Connecticut	27,521	26
27	California	27,521	0
27	Delaware	27,521	0
27	Maine	27,521	0
27	Pennsylvania	27,521	0
27	South Carolina	27,521	0
32	Massachusetts	27,521	(47)
33	Kansas	27,521	(68)
34	Rhode Island	27,521	(87)
35	Nebraska	27,521	(204)
36	Maryland	27,521	(287)
37	New Mexico	27,521	(297)
38	New Jersey	27,521	(345)
39	District of Columbia	27,521	(381)
40	Vermont	27,521	(856)
41	New York	27,521	(1,131)
42	Minnesota	27,521	(1,301)

Source: Center on Budget and Policy Priorities

Table 5: Tax Threshold for a Family of Four, 1991-2008

State	1991	1994	1997	2000	2003	2006	2007	2008	Change 1991- 2008	Change 2007- 2008
Alabama	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$12,600	\$12,600	\$8,000	\$0
Arizona	15,000	15,800	20,000	23,600	23,600	23,600	23,600	\$23,600	\$8,600	\$0
Arkansas	10,700	10,700	10,700	15,600	15,500	16,000	20,700	\$21,300	\$10,600	\$600
California	20,900	22,600	23,800	36,800	40,200	44,700	46,100	\$48,300	\$27,400	\$2,200
Colorado	14,300	16,200	17,500	27,900	21,700	23,500	24,300	\$24,900	\$10,600	\$600
Connecticut	24,100	24,100	24,100	24,100	24,100	24,100	24,100	\$24,100	\$0	\$0
Delaware	8,600	8,600	12,700	20,300	20,300	28,600	29,300	\$30,100	\$21,500	\$800
District of Columbia	14,300	16,200	17,500	18,600	20,700	25,600	27,300	\$30,200	\$15,900	\$2,900
Georgia	9,000	11,100	13,100	15,300	15,900	15,900	15,900	\$15,900	\$6,900	\$0
Hawaii	6,300	6,300	6,100	11,000	11,500	11,500	14,000	\$17,800	\$11,500	\$3,800
Idaho	14,300	16,200	17,500	20,100	21,800	23,600	24,400	\$25,000	\$10,700	\$600
Illinois	4,000	4,000	4,000	14,000	15,000	15,600	15,900	\$16,000	\$12,000	\$100
Indiana	4,000	4,000	8,500	9,500	14,400	15,000	15,300	\$15,500	\$11,500	\$200
Iowa	9,000	15,300	16,500	17,400	17,900	18,300	18,700	\$19,000	\$10,000	\$300
Kansas	13,000	13,000	13,000	21,100	24,400	26,100	27,600	\$28,500	\$15,500	\$900
Kentucky	5,000	5,000	5,000	5,400	5,500	19,900	20,700	\$21,200	\$16,200	\$500
Louisiana	11,000	11,000	12,300	13,000	15,600	16,900	17,500	\$20,300	\$9,300	\$2,800
Maine	14,100	14,800	17,500	23,100	24,600	26,400	27,000	\$27,800	\$13,700	\$800
Maryland	15,800	19,400	22,900	25,200	28,500	31,000	32,000	\$34,300	\$18,500	\$2,300
Massachusetts	12,000	12,000	17,400	20,600	24,000	26,200	27,100	\$28,100	\$16,100	\$1,000
Michigan	8,400	8,400	10,000	12,800	13,600	14,400	14,800	\$23,800	\$15,400	\$9,000
Minnesota	15,500	19,000	21,600	26,800	30,200	33,200	34,500	\$35,900	\$20,400	\$1,400
Mississippi	15,900	15,900	15,900	19,600	19,600	19,600	19,600	\$19,600	\$3,700	\$0
Missouri	8,900	9,700	10,200	14,100	16,200	17,000	17,400	\$17,600	\$8,700	\$200
Montana	6,600	7,200	8,800	9,500	10,100	11,300	11,600	\$12,200	\$5,600	\$600
Nebraska	14,300	16,200	17,900	18,900	21,700	25,600	30,200	\$31,200	\$16,900	\$1,000
New Jersey	5,000	7,500	7,500	20,000	20,000	20,000	30,800	\$32,900	\$27,900	\$2,100
New Mexico	14,300	16,300	17,500	21,000	22,000	30,800	35,900	\$37,400	\$23,100	\$1,500
New York	14,000	16,900	22,300	23,800	27,700	36,300	37,200	\$38,300	\$24,300	\$1,100
North Carolina	13,000	13,000	17,000	17,000	18,000	19,400	19,400	\$21,800	\$8,800	\$2,400
North Dakota	14,700	16,500	18,000	19,000	22,200	24,000	24,800	\$25,400	\$10,700	\$600
Ohio	10,500	10,500	12,000	12,700	12,900	15,600	15,800	\$16,000	\$5,500	\$200
Oklahoma	10,000	10,900	12,200	13,000	16,600	18,200	20,500	\$23,500	\$13,500	\$3,000
Oregon	10,100	10,900	14,000	14,800	16,000	17,500	18,000	\$18,900	\$8,800	\$900
Pennsylvania	9,800	15,300	20,600	28,000	31,000	32,000	32,000	\$32,000	\$22,200	\$0
Rhode Island	17,400	21,100	24,400	25,900	28,700	31,500	32,600	\$34,000	\$16,600	\$1,400
South Carolina	14,300	16,800	20,200	21,400	23,200	26,800	30,400	\$31,100	\$16,800	\$700
Utah	12,200	13,600	14,900	15,800	21,700	23,500	24,300	\$25,300	\$13,100	\$1,000
Vermont	17,400	21,100	24,400	26,800	30,200	33,200	34,400	\$35,800	\$18,400	\$1,400
Virginia	8,200	8,200	8,200	17,100	18,400	24,200	24,800	\$25,800	\$17,600	\$1,000
West Virginia	8,000	8,000	10,000	10,000	10,000	10,000	10,000	\$21,200	\$13,200	\$11,200
Wisconsin	14,400	16,400	17,000	20,700	23,000	25,000	26,000	\$26,800	\$12,400	\$800
Average	\$11,736	\$13,102	\$14,983	\$18,474	\$20,067	\$22,529	\$24,026	\$25,500	\$13,764	\$1,474
Federal Poverty Line	\$13,924	\$15,141	\$16,400	\$17,603	\$18,810	\$20,615	\$21,203	\$22,017	\$8,093	\$814
Average as % Poverty Line	84%	87%	91%	105%	107%	109%	113%	116%	32%	3%
Number Above Poverty Line	18	19	21	23	24	23	24	26	8	2
Number Below Poverty Line	24	23	21	19	18	19	18	16	-8	-2

Source: Center on Budget and Policy Priorities

**Table 6: State Income Tax at the Poverty Line for Family of Four, 1994-2008
In States with Below-Poverty Thresholds in 2008**

State	1994	2000	2006	2007	2008	Change 2007-08	Percent change after inflation 2007-08*	\$ Change 1994-2008	Percent change after Inflation 1994-2008*
Mississippi	0	0	30	48	73	25	46%	73	—
Arkansas	214	311	427	63	95	32	45%	(119)	-69%
Missouri	147	80	83	89	109	20	18%	(38)	-49%
Georgia	116	55	160	184	223	39	17%	107	32%
Alabama	348	443	573	423	483	60	10%	135	-4%
Iowa	0	23	236	251	268	17	3%	268	—
Illinois	334	145	192	201	214	13	3%	(120)	-56%
Indiana	379	360	239	248	263	15	2%	(116)	-52%
Kentucky	499	575	82	85	89	4	1%	(410)	-88%
Ohio	107	113	159	161	168	7	0%	61	8%
Montana	211	233	211	217	220	3	-2%	9	-28%
Oregon	331	278	319	325	311	(14)	-8%	(20)	-35%
Hawaii	406	420	546	409	272	(137)	-36%	(134)	-54%
West Virginia	215	290	406	258	139	(119)	-48%	(76)	-55%
Louisiana	83	133	169	179	53	(126)	-71%	(30)	-56%
North Carolina	128	37	78	114	17	(97)	-86%	(111)	-91%
Average	\$220	\$219	\$244	\$203	\$187	(\$16)	-11%	(\$33)	-41%

Notes: Dollar amounts shown are nominal amounts.

* “Percent change after inflation” shows the percentage change adjusted for the 3.8 percent increase in the cost of living from 2007 and 2008 and the 45 percent increase in the cost of living from 1994 to 2008, as measured by the Consumer Price Index.

Source: Center on Budget and Policy Priorities

Table 7: Tax Threshold as a Percent of the Federal Poverty Line for a Family of Four, 1991-2008

State	1991	1996	2001	2006	2007	2008	% Point Change	% Point Change
							1991-2008	2007-2008
Alabama	33%	29%	25%	22%	59%	57%	24%	-2%
Arizona	108%	125%	130%	114%	111%	107%	-1%	-4%
Arkansas	77%	67%	86%	78%	98%	97%	20%	-1%
California	150%	146%	214%	217%	217%	219%	69%	2%
Colorado	103%	105%	159%	114%	115%	113%	10%	-2%
Connecticut	173%	150%	133%	117%	114%	109%	-64%	-4%
Delaware	62%	78%	112%	139%	138%	137%	75%	-1%
District of Columbia	103%	105%	108%	124%	129%	137%	34%	8%
Georgia	65%	69%	85%	77%	75%	72%	8%	-3%
Hawaii	45%	38%	62%	56%	66%	81%	36%	15%
Idaho	103%	105%	115%	114%	115%	114%	11%	-2%
Illinois	29%	25%	79%	76%	75%	73%	44%	-2%
Indiana	29%	25%	52%	73%	72%	70%	42%	-2%
Iowa	65%	102%	97%	89%	88%	86%	22%	-2%
Kansas	93%	81%	119%	127%	130%	129%	36%	-1%
Kentucky	36%	31%	30%	97%	98%	96%	60%	-1%
Louisiana	79%	77%	74%	82%	83%	92%	13%	10%
Maine	101%	95%	130%	128%	127%	126%	25%	-1%
Maryland	113%	139%	145%	150%	151%	156%	42%	5%
Massachusetts	86%	97%	125%	127%	128%	128%	41%	0%
Michigan	60%	60%	71%	70%	70%	108%	48%	38%
Minnesota	111%	130%	153%	161%	163%	163%	52%	0%
Mississippi	114%	99%	108%	95%	92%	89%	-25%	-3%
Missouri	64%	62%	79%	82%	82%	80%	16%	-2%
Montana	47%	54%	54%	55%	55%	55%	8%	1%
Nebraska	103%	105%	108%	124%	142%	142%	39%	-1%
New Jersey	36%	47%	110%	97%	145%	149%	114%	4%
New Mexico	103%	105%	118%	149%	169%	170%	67%	1%
New York	101%	135%	138%	176%	175%	174%	73%	-1%
North Carolina	93%	106%	94%	94%	91%	99%	6%	8%
North Dakota	106%	109%	109%	116%	117%	115%	10%	-2%
Ohio	75.4%	72%	69%	76%	75%	73%	-3%	-2%
Oklahoma	72%	74%	74%	88%	97%	107%	35%	10%
Oregon	73%	71%	83%	85%	85%	86%	13%	1%
Pennsylvania	70%	95%	166%	155%	151%	145%	75%	-6%
Rhode Island	125%	148%	148%	153%	154%	154%	29%	1%
South Carolina	103%	117%	122%	130%	143%	141%	39%	-2%
Utah	88%	90%	90%	114%	115%	115%	27%	0%
Vermont	125%	148%	152%	161%	162%	163%	38%	0%
Virginia	59%	51%	98%	117%	117%	117%	58%	0%
West Virginia	57%	62%	55%	49%	47%	96%	39%	49%
Wisconsin	103%	104%	119%	121%	123%	122%	18%	-1%
Average	84%	89%	105%	109%	113%	116%	32%	3%

Source: Center on Budget and Policy Priorities