

## Corporate Tax Burden by Metropolitan Statistical Area (MSA), 2005

State	Metro Area	Households in MSA	Average Corporate Income Tax Burden by Household	Rank	Total Corporate Tax Burden by MSA (\$thousands)
CT	Stamford-Norwalk*	127,717	\$11,938	1	\$1,524,686
FL	Naples	125,425	\$6,458	2	\$810,025
CA	San Francisco*	696,000	\$6,156	3	\$4,284,810
CA	San Jose*	607,810	\$5,805	4	\$3,528,621
FL	West Palm Beach- Boca Raton	535,443	\$5,033	5	\$2,695,001
NY	Nassau-Suffolk*	956,745	\$4,719	6	\$4,515,129
NJ	Trenton*	135,043	\$4,636	7	\$625,994
MA	Boston, MA-NH*	1,338,267	\$4,444	8	\$5,947,132
DC	Washington, DC-MD- VA-WV*	2,085,257	\$4,441	9	\$9,260,167
NJ	Bergen-Passaic*	514,746	\$4,434	10	\$2,282,571
NJ	Middlesex-Somerset- Hunterdon*	431,420	\$4,411	11	\$1,902,836
CA	Orange County*	1,008,112	\$4,209	12	\$4,242,866
NM	Santa Fe	63,589	\$4,134	13	\$262,867
NJ	Newark*	768,317	\$4,070	14	\$3,127,114
CA	Ventura*	265,197	\$4,038	15	\$1,070,908
CO	Boulder-Longmont*	143,186	\$3,985	16	\$570,657
CA	Santa Barbara-Santa Maria-Lompoc	142,918	\$3,982	17	\$569,126
MN	Minneapolis-St. Paul, MN-WI	1,256,691	\$3,864	18	\$4,856,284
CA	Oakland*	915,683	\$3,842	19	\$3,517,955
NY	New York*	3,624,230	\$3,790	20	\$13,734,432
WA	Seattle-Bellevue- Everett*	1,068,814	\$3,723	21	\$3,979,300
NV	Reno	159,865	\$3,698	22	\$591,237
IL	Chicago*	3,152,731	\$3,676	23	\$11,590,475
CT	Danbury*	82,701	\$3,555	24	\$294,007
VA	Charlottesville	68,118	\$3,551	25	\$241,900
NH	Nashua*	79,280	\$3,511	26	\$278,355
HI	Honolulu	311,550	\$3,468	27	\$1,080,378

NH	Portsmouth-Rochester, NH-ME*	102,604	\$3,461	28	\$355,067
DE	Wilmington-Newark, DE-MD*	235,829	\$3,446	29	\$812,753
NJ	Monmouth-Ocean*	472,691	\$3,443	30	\$1,627,375
AR	Fayetteville-Springdale- Rogers	145,881	\$3,410	31	\$497,445
PA	Philadelphia, PA-NJ*	2,006,996	\$3,391	32	\$6,805,575
TX	Dallas*	1,461,611	\$3,368	33	\$4,922,435
CA	San Diego	1,078,640	\$3,363	34	\$3,627,935
MD	Baltimore*	1,033,883	\$3,315	35	\$3,427,299
WI	Madison	197,537	\$3,304	36	\$652,674
CA	Santa Cruz- Watsonville*	100,906	\$3,300	37	\$333,027
IA	Des Moines	204,988	\$3,286	38	\$673,530
NY	Dutchess County*	106,809	\$3,272	39	\$349,462
AK	Anchorage	106,017	\$3,264	40	\$346,026
FL	Fort Myers-Cape Coral	243,554	\$3,261	41	\$794,266
CA	Salinas	125,189	\$3,253	42	\$407,228
FL	Sarasota-Bradenton	310,497	\$3,230	43	\$1,002,945
NV	Las Vegas, NV-AZ	753,508	\$3,224	44	\$2,429,483
VA	Richmond-Petersburg	432,343	\$3,218	45	\$1,391,207
GA	Atlanta	1,796,349	\$3,189	46	\$5,728,594
MN	Rochester	52,273	\$3,188	47	\$166,623
NC	Raleigh-Durham- Chapel Hill	551,938	\$3,180	48	\$1,755,278
TX	Austin-San Marcos	562,600	\$3,171	49	\$1,783,831
MI	Ann Arbor*	228,301	\$3,145	50	\$717,988
OH	Cincinnati, OH-KY-IN*	691,223	\$3,133	51	\$2,165,765
VT	Burlington	68,703	\$3,127	52	\$214,824
NE	Omaha, NE-IA	305,648	\$3,124	53	\$954,891
CO	Denver*	911,663	\$3,122	54	\$2,846,487
CA	Vallejo-Fairfield-Napa*	189,561	\$3,117	55	\$590,813
WI	Milwaukee-Waukesha*	633,327	\$3,109	56	\$1,969,325
CA	Santa Rosa*	183,467	\$3,105	57	\$569,704
FL	Fort Lauderdale*	712,601	\$3,101	58	\$2,209,913
CA	Los Angeles-Long Beach*	3,295,514	\$3,071	59	\$10,119,649
ME	Portland	113,466	\$3,070	60	\$348,390
FL	Miami*	865,237	\$3,068	61	\$2,654,239
MA	Lawrence, MA-NH*	158,279	\$3,031	62	\$479,692

TX	Houston*	1,661,247	\$3,026	63	\$5,026,793
CT	New Haven-Meriden*	215,571	\$3,011	64	\$649,184
SD	Sioux Falls	78,819	\$3,008	65	\$237,116
NH	Manchester	80,627	\$2,988	66	\$240,927
MO	St. Louis, MO-IL	1,085,890	\$2,981	67	\$3,237,546
MO	Kansas City, MO-KS	755,164	\$2,968	68	\$2,241,358
FL	Fort Walton Beach	80,348	\$2,958	69	\$237,704
FL	Fort Pierce-Port St. Lucie	156,483	\$2,949	70	\$461,454
OR	Portland-Vancouver, OR-WA*	828,022	\$2,941	71	\$2,434,940
MI	Detroit*	1,777,495	\$2,929	72	\$5,206,789
UT	Salt Lake City-Ogden	489,701	\$2,926	73	\$1,433,048
AZ	Phoenix-Mesa	1,437,391	\$2,925	74	\$4,204,985
CT	Hartford	482,112	\$2,919	75	\$1,407,169
NC	Charlotte-Gastonia- Rock Hill, NC-SC	689,482	\$2,916	76	\$2,010,439
WI	Green Bay	103,128	\$2,904	77	\$299,465
IA	Iowa City	49,167	\$2,899	78	\$142,543
IN	Indianapolis	706,454	\$2,893	79	\$2,044,060
FL	Jacksonville	503,683	\$2,886	80	\$1,453,660
CT	New London-Norwich, CT-RI	110,818	\$2,868	81	\$317,844
WA	Bremerton*	95,840	\$2,845	82	\$272,654
OH	Columbus	665,509	\$2,838	83	\$1,888,834
MA	Worcester, MA-CT*	199,085	\$2,830	84	\$563,340
OR	Corvallis	31,323	\$2,819	85	\$88,315
AL	Birmingham	392,597	\$2,816	86	\$1,105,578
SD	Rapid City	39,436	\$2,811	87	\$110,858
IA	Cedar Rapids	86,065	\$2,809	88	\$241,736
TX	Fort Worth-Arlington*	683,747	\$2,794	89	\$1,910,352
AL	Huntsville	152,401	\$2,793	90	\$425,662
IL	Bloomington-Normal	61,491	\$2,770	91	\$170,310
NE	Lincoln	109,936	\$2,758	92	\$303,199
WI	Appleton-Oshkosh- Neenah	151,870	\$2,757	93	\$418,737
RI	Providence-Fall River- Warwick, RI-MA	486,516	\$2,752	94	\$1,338,843
SC	Charleston-North Charleston	235,883	\$2,723	95	\$642,311
MS	Jackson	178,851	\$2,722	96	\$486,876
UT	Provo-Orem	124,688	\$2,704	97	\$337,181

OH	Cleveland-Lorain- Elyria*	918,956	\$2,696	98	\$2,477,185
WA	Olympia*	91,907	\$2,681	99	\$246,444
ND	Bismarck	41,653	\$2,679	100	\$111,607
MI	Grand Rapids- Muskegon-Holland	443,357	\$2,678	101	\$1,187,269
MA	Barnstable-Yarmouth	74,023	\$2,677	102	\$198,148
CA	Sacramento*	711,213	\$2,669	103	\$1,897,963
KY	Louisville, KY-IN	447,999	\$2,666	104	\$1,194,272
FL	Orlando	774,112	\$2,658	105	\$2,057,484
ND	Fargo-Moorhead, ND- MN	79,037	\$2,649	106	\$209,399
VA	Norfolk-Virginia Beach- Newport News, VA-NC	637,949	\$2,647	107	\$1,688,648
IN	Elkhart-Goshen	73,988	\$2,647	108	\$195,830
NJ	Jersey City*	237,624	\$2,625	109	\$623,801
OH	Akron*	281,516	\$2,620	110	\$737,703
WI	Racine*	81,725	\$2,617	111	\$213,892
CT	Bridgeport*	174,782	\$2,615	112	\$457,052
GA	Savannah	124,023	\$2,613	113	\$324,030
TN	Nashville	550,618	\$2,594	114	\$1,428,082
KY	Lexington	213,594	\$2,592	115	\$553,676
TN	Memphis, TN-AR-MS	463,253	\$2,591	116	\$1,200,315
CO	Fort Collins-Loveland	111,695	\$2,589	117	\$289,174
PA	Harrisburg-Lebanon- Carlisle	273,348	\$2,579	118	\$705,069
IA	Dubuque	37,941	\$2,579	119	\$97,863
OH	Hamilton-Middletown*	132,024	\$2,570	120	\$339,255
PA	York	164,743	\$2,568	121	\$423,027
TX	Odessa-Midland	93,904	\$2,559	122	\$240,295
LA	New Orleans	503,472	\$2,556	123	\$1,287,116
WA	Tacoma*	289,028	\$2,539	124	\$733,959
TX	Galveston-Texas City*	112,818	\$2,538	125	\$286,332
NC	Jacksonville	55,608	\$2,527	126	\$140,527
LA	Baton Rouge	246,664	\$2,526	127	\$623,063
CA	Yolo*	69,094	\$2,525	128	\$174,462
NJ	Atlantic-Cape May*	150,285	\$2,525	129	\$379,469
PA	Allentown-Bethlehem- Easton	272,939	\$2,519	130	\$687,617
NC	Wilmington	125,213	\$2,518	131	\$315,280
CO	Colorado Springs	223,715	\$2,518	132	\$563,218
ID	Boise City	202,204	\$2,510	133	\$507,474

TX	Brazoria*	100,741	\$2,509	134	\$252,753
WI	Sheboygan	46,985	\$2,509	135	\$117,882
PA	Lancaster	190,555	\$2,508	136	\$477,824
WI	Wausau	51,680	\$2,504	137	\$129,421
WI	Kenosha*	58,141	\$2,495	138	\$145,062
IN	Gary*	251,908	\$2,491	139	\$627,381
MA	New Bedford*	64,393	\$2,485	140	\$160,044
OK	Tulsa	336,156	\$2,484	141	\$834,879
MD	Hagerstown*	56,361	\$2,481	142	\$139,854
MA	Brockton*	95,028	\$2,480	143	\$235,691
KS	Lawrence	43,389	\$2,475	144	\$107,400
IN	South Bend	110,059	\$2,472	145	\$272,057
WA	Richland-Kennewick- Pasco	78,519	\$2,471	146	\$193,998
IL	Peoria-Pekin	143,823	\$2,471	147	\$355,318
MA	Lowell, MA-NH*	115,456	\$2,468	148	\$284,917
WY	Cheyenne	35,641	\$2,462	149	\$87,736
SC	Columbia	232,640	\$2,457	150	\$571,515
PA	Reading	152,868	\$2,453	151	\$375,058
FL	Tallahassee	125,139	\$2,452	152	\$306,782
KS	Wichita	225,106	\$2,449	153	\$551,348
IN	Evansville-Henderson, IN-KY	124,273	\$2,439	154	\$303,054
MO	Columbia	64,337	\$2,437	155	\$156,801
AR	Little Rock-North Little Rock	252,593	\$2,433	156	\$614,488
LA	Houma	72,478	\$2,431	157	\$176,213
FL	Panama City	72,415	\$2,426	158	\$175,682
IN	Fort Wayne	206,118	\$2,420	159	\$498,745
NY	Albany-Schenectady- Troy	373,403	\$2,418	160	\$902,723
NY	Newburgh, NY-PA*	157,542	\$2,412	161	\$379,927
MN	St. Cloud	71,572	\$2,399	162	\$171,723
FL	Tampa-St. Petersburg- Clearwater	1,146,859	\$2,399	163	\$2,751,412
NM	Albuquerque	324,463	\$2,397	164	\$777,725
IA	Davenport-Moline- Rock Island, IA-IL	147,521	\$2,396	165	\$353,485
WI	La Crosse, WI-MN	53,707	\$2,396	166	\$128,689
PA	State College	54,172	\$2,386	167	\$129,257

CA	San Luis Obispo- Atascadero-Paso Robles	105,721	\$2,383	168	\$251,881
WY	Casper	28,211	\$2,377	169	\$67,053
NC	Greensboro--Winston- Salem--High Point	553,787	\$2,363	170	\$1,308,475
TX	Tyler	71,906	\$2,360	171	\$169,704
CA	Riverside-San Bernardino*	1,256,360	\$2,355	172	\$2,958,787
MI	Kalamazoo-Battle Creek	185,320	\$2,353	173	\$436,107
FL	Melbourne-Titusville- Palm Bay	226,405	\$2,346	174	\$531,069
WV	Charleston	107,727	\$2,343	175	\$252,352
MA	Fitchburg-Leominster*	55,323	\$2,336	176	\$129,225
AL	Montgomery	136,149	\$2,333	177	\$317,584
AL	Mobile	224,894	\$2,322	178	\$522,272
AL	Tuscaloosa	66,108	\$2,322	179	\$153,497
IN	Bloomington	48,341	\$2,321	180	\$112,184
OH	Toledo	247,091	\$2,309	181	\$570,642
MT	Missoula	40,802	\$2,306	182	\$94,084
TX	San Antonio	621,123	\$2,306	183	\$1,432,054
FL	Gainesville	102,319	\$2,305	184	\$235,870
MI	Lansing-East Lansing	184,608	\$2,303	185	\$425,209
OH	Dayton-Springfield	397,173	\$2,300	186	\$913,537
PA	Pittsburgh	1,002,216	\$2,291	187	\$2,296,159
IA	Sioux City, IA-NE	49,197	\$2,284	188	\$112,361
OR	Eugene-Springfield	141,797	\$2,276	189	\$322,688
GA	Columbus, GA-AL	108,187	\$2,272	190	\$245,798
CT	Waterbury*	95,452	\$2,269	191	\$216,628
LA	Shreveport-Bossier City	160,946	\$2,269	192	\$365,117
MT	Billings	57,726	\$2,264	193	\$130,694
TN	Clarksville- Hopkinsville, TN-KY	80,796	\$2,262	194	\$182,738
IL	Rockford	149,292	\$2,260	195	\$337,371
WI	Janesville-Beloit	62,290	\$2,259	196	\$140,697
VA	Roanoke	107,487	\$2,247	197	\$241,550
IA	Waterloo-Cedar Falls	53,093	\$2,239	198	\$118,891
KS	Topeka	76,673	\$2,237	199	\$171,504
IL	Springfield	88,931	\$2,235	200	\$198,798
WI	Eau Claire	58,908	\$2,231	201	\$131,440

LA	Lafayette	154,691	\$2,230	202	\$344,934
CA	Stockton-Lodi	213,894	\$2,226	203	\$476,155
OR	Medford-Ashland	80,300	\$2,226	204	\$178,721
SC	Myrtle Beach	106,763	\$2,224	205	\$237,427
NY	Rochester	444,409	\$2,217	206	\$985,356
MA	Springfield	236,497	\$2,213	207	\$523,288
FL	Pensacola	174,772	\$2,210	208	\$386,291
TX	Killeen-Temple	117,716	\$2,207	209	\$259,823
IN	Lafayette	75,773	\$2,198	210	\$166,514
WA	Bellingham	76,780	\$2,188	211	\$167,980
AL	Dothan	58,613	\$2,186	212	\$128,152
NC	Fayetteville	126,019	\$2,184	213	\$275,271
ND	Grand Forks, ND-MN	40,379	\$2,177	214	\$87,894
OK	Oklahoma City	471,375	\$2,176	215	\$1,025,768
SC	Greenville-Spartanburg-Anderson	416,939	\$2,169	216	\$904,396
NJ	Vineland-Millville-Bridgeton*	53,523	\$2,160	217	\$115,612
IN	Kokomo	40,974	\$2,158	218	\$88,427
NC	Asheville	105,754	\$2,152	219	\$227,604
NC	Greenville	60,491	\$2,145	220	\$129,744
TN	Chattanooga, TN-GA	192,890	\$2,138	221	\$412,482
CA	Modesto	165,268	\$2,138	222	\$353,382
CO	Greeley*	87,441	\$2,135	223	\$186,709
AZ	Tucson	381,203	\$2,129	224	\$811,767
TN	Knoxville	311,527	\$2,125	225	\$661,944
OR	Salem*	139,053	\$2,121	226	\$294,909
CO	Grand Junction	54,331	\$2,121	227	\$115,223
IL	Champaign-Urbana	76,850	\$2,117	228	\$162,684
MA	Pittsfield	38,736	\$2,113	229	\$81,865
OH	Canton-Massillon	173,282	\$2,110	230	\$365,676
MI	Saginaw-Bay City-Midland	160,545	\$2,101	231	\$337,262
IL	Kankakee*	40,613	\$2,100	232	\$85,278
DE	Dover	53,364	\$2,099	233	\$112,017
TX	Corpus Christi	144,348	\$2,096	234	\$302,505
SC	Florence	53,764	\$2,090	235	\$112,375
MS	Hattiesburg	47,644	\$2,089	236	\$99,511
GA	Augusta-Aiken, GA-SC	198,008	\$2,088	237	\$413,383
AZ	Flagstaff, AZ-UT	47,977	\$2,076	238	\$99,602
GA	Macon	138,419	\$2,072	239	\$286,772

OH	Lima	63,344	\$2,071	240	\$131,155
TX	Waco	84,771	\$2,065	241	\$175,082
FL	Lakeland-Winter Haven	223,841	\$2,064	242	\$462,024
IL	Decatur	47,312	\$2,062	243	\$97,572
MI	Jackson	62,252	\$2,061	244	\$128,327
WA	Spokane	184,816	\$2,059	245	\$380,460
MO	Springfield	148,456	\$2,056	246	\$305,186
ME	Lewiston-Auburn	41,676	\$2,047	247	\$85,310
MS	Biloxi-Gulfport-Pascagoula	148,584	\$2,032	248	\$301,861
CA	Bakersfield	241,538	\$2,029	249	\$490,174
VA	Lynchburg	90,051	\$2,026	250	\$182,470
MI	Benton Harbor	70,426	\$2,021	251	\$142,296
NY	Syracuse	298,391	\$2,014	252	\$600,988
TX	Amarillo	88,015	\$2,008	253	\$176,769
GA	Athens	66,887	\$2,004	254	\$134,074
TX	Victoria	33,222	\$2,001	255	\$66,476
CA	Fresno	328,480	\$1,991	256	\$653,914
LA	Alexandria	51,151	\$1,979	257	\$101,242
FL	Daytona Beach	247,367	\$1,973	258	\$487,950
LA	Monroe	57,372	\$1,969	259	\$112,993
MO	St. Joseph	40,740	\$1,966	260	\$80,095
ME	Bangor	41,493	\$1,956	261	\$81,140
NY	Glens Falls	52,736	\$1,954	262	\$103,024
OK	Enid	22,908	\$1,952	263	\$44,717
LA	Lake Charles	76,969	\$1,949	264	\$150,017
TX	Bryan-College Station	62,551	\$1,947	265	\$121,773
PA	Erie	114,921	\$1,944	266	\$223,374
FL	Punta Gorda	71,791	\$1,940	267	\$139,282
OK	Lawton	41,422	\$1,936	268	\$80,209
AL	Auburn-Opelika	53,622	\$1,933	269	\$103,632
AR	Texarkana, TX-Texarkana	52,840	\$1,931	270	\$102,014
NY	Buffalo-Niagara Falls	487,296	\$1,927	271	\$939,065
TX	Wichita Falls	54,917	\$1,924	272	\$105,662
TX	Longview-Marshall	86,082	\$1,915	273	\$164,878
MN	Duluth-Superior, MN-WI	106,462	\$1,909	274	\$203,242
TX	Sherman-Denison	47,234	\$1,907	275	\$90,094
NC	Hickory-Morganton-Lenoir	141,087	\$1,898	276	\$267,744



WA	Yakima	79,079	\$1,895	277	\$149,861
PA	Scranton--Wilkes- Barre--Hazleton	260,121	\$1,892	278	\$492,075
TN	Jackson	44,140	\$1,890	279	\$83,436
KY	Owensboro	41,279	\$1,889	280	\$77,991
TX	Lubbock	100,827	\$1,876	281	\$189,149
TX	San Angelo	41,625	\$1,868	282	\$77,769
MI	Flint*	186,176	\$1,863	283	\$346,904
TX	Laredo	61,949	\$1,859	284	\$115,184
MT	Great Falls	33,554	\$1,853	285	\$62,190
TX	Beaumont-Port Arthur	147,747	\$1,846	286	\$272,782
IN	Muncie	47,886	\$1,841	287	\$88,162
ID	Pocatello	30,606	\$1,827	288	\$55,928
MO	Joplin	65,814	\$1,819	289	\$119,740
CA	Visalia-Tulare- Porterville	122,019	\$1,817	290	\$221,760
NC	Goldsboro	46,887	\$1,813	291	\$85,020
OH	Youngstown-Warren	237,864	\$1,812	292	\$431,094
AR	Jonesboro	35,226	\$1,799	293	\$63,359
FL	Ocala	125,609	\$1,793	294	\$225,182
OH	Mansfield	72,950	\$1,783	295	\$130,090
AR	Fort Smith, AR-OK	83,484	\$1,771	296	\$147,847
CA	Redding	73,942	\$1,761	297	\$130,212
AL	Decatur	61,181	\$1,759	298	\$107,617
IN	Terre Haute	59,565	\$1,754	299	\$104,494
TX	Abilene	53,109	\$1,746	300	\$92,732
NY	Binghamton	104,378	\$1,740	301	\$181,604
GA	Albany	49,093	\$1,737	302	\$85,295
CA	Yuba City	53,538	\$1,734	303	\$92,855
NY	Elmira	35,696	\$1,728	304	\$61,667
WV	Wheeling, WV-OH	63,039	\$1,724	305	\$108,710
NC	Rocky Mount	60,837	\$1,724	306	\$104,897
WV	Parkersburg-Marietta, WV-OH	65,805	\$1,722	307	\$113,297
PA	Sharon	50,125	\$1,706	308	\$85,516
NM	Las Cruces	70,888	\$1,704	309	\$120,818
SC	Sumter	41,449	\$1,685	310	\$69,832
TN	Johnson City-Kingsport- Bristol, TN-VA	213,021	\$1,678	311	\$357,442
WV	Huntington-Ashland, WV-KY-OH	115,670	\$1,678	312	\$194,052

PA	Williamsport	49,764	\$1,671	313	\$83,173
PA	Altoona	58,201	\$1,663	314	\$96,767
CA	Merced	74,517	\$1,644	315	\$122,491
AL	Anniston	51,771	\$1,625	316	\$84,115
NY	Utica-Rome	123,257	\$1,618	317	\$199,483
AR	Pine Bluff	32,767	\$1,582	318	\$51,847
CA	Chico-Paradise	86,106	\$1,571	319	\$135,261
AL	Gadsden	45,711	\$1,562	320	\$71,387
AL	Florence	61,485	\$1,529	321	\$93,988
VA	Danville	45,696	\$1,528	322	\$69,802
TX	El Paso	236,069	\$1,512	323	\$356,903
AZ	Yuma	69,324	\$1,510	324	\$104,708
PA	Johnstown	97,358	\$1,489	325	\$144,943
CO	Pueblo	61,263	\$1,480	326	\$90,652
OH	Steubenville-Weirton, OH-WV	56,522	\$1,477	327	\$83,473
MD	Cumberland, MD-WV	44,401	\$1,444	328	\$64,098
NY	Jamestown	57,654	\$1,393	329	\$80,298
TX	Brownsville-Harlingen- San Benito	114,195	\$1,363	330	\$155,607
TX	McAllen-Edinburg- Mission	202,094	\$1,270	331	\$256,719

Note: \* indicates PMSA as opposed to an ordinary MSA as defined by the Office of Management and Budget (OMB).

Source: Internal Revenue Service; Bureau of Economic Analysis; Census Bureau; Tax Foundation calculations