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Individual Effective Tax Rates in the United States

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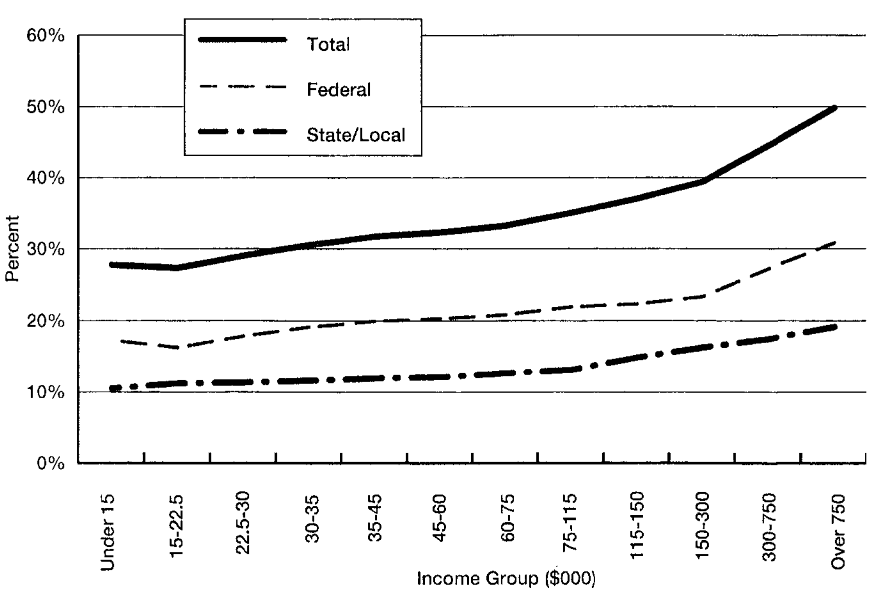
The federal, state, and local governments of the United States impose a wide variety of taxes on the American people, including taxes on individual incomes, corporate incomes, payrolls, sales, estates, and properties, as well as other miscellaneous taxes, fees, and charges. Accounting for all taxes on the federal and state/local levels, the average taxpayer's effective average tax rate increases as his income increases, producing what is known as a "progressive" tax structure.

In many cases, effective average tax rates differ substantially from statutory tax rates. Statutory tax rates refer to the rates established in tax law. For example, the state of Mississippi imposes a statutory sales tax rate of 7 percent. For a single taxpayer in 1993, the federal government imposed a statutory marginal income tax rate of 15 percent on each additional ("marginal") dollar earned by the taxpayer up to an income of $22,100; 28 percent on the marginal income between $22,100 and $53,500; and so on for the other statutory rates of 31, 36, and 39.6 percent. Effective average tax rates, by contrast, represent the actual tax burden of a taxpayer (whether on a single type of tax or on all taxes combined) divided by that taxpayer's total income.

Figure 1
1993 Effective Average Tax Rates by Income Group



Source: Tax Foundation.

Figure 1 and *Table 1* show, for the U.S. as a whole, the effective average tax rates for the typical taxpayer in each income group. Except for the dip at the low end of the income spectrum caused by the regressivity of federal payroll taxes, *Figure 1* shows the progressiveness of the total tax burden in the U.S. *Figure 1* further reveals that effective average tax rates become more steeply progressive for taxpayers over the $150,000 annual income level, largely because of the recent increase in federal statutory income tax rates made retroactive to January 1, 1993. The effective average tax rates shown in *Table 1* correspond to the total tax burdens by income group shown in *Table 3*.

Effective Marginal Tax Rates and Different Types of Income

Taxation reduces people's ranges of economic choices by reducing the income they have at their disposal. Effective average tax rates quantify the economic burden overall taxation places on taxpayers, and, hence, the private economy. But marginal rates of taxation — the rate of taxation on each additional dollar earned, for example — provide the more relevant measure of economic disincentives caused by taxation. It is at "the margin" that people decide whether or not it is worthwhile to work more or work less. People also decide at the margin how much of their additional income to consume and how much to save. Since income taxation represents a primary form of taxation in the U.S., effective marginal income tax rates offer a key example of the tax rates that affect such decisions.

Table 2 shows that national effective marginal rates of income taxation vary for different types of income. Adjusted gross income (AGI) is an Internal Revenue Service construct that the federal (and most state governments) use to define taxable income. The composition of taxpayers' AGI varies as they advance through their life and acquire more wealth.

Although no strict hierarchy exists among the various types of income, the evidence reveals that individual's at different income levels will likely have different proportions of each type of income. For example, wage income is the most basic source of income and correspondingly is subject to the lowest total effective marginal tax rate at 27.4 percent.

As a taxpayer's income increases, he becomes more able to save some portion of his income. As a taxpayer's income rises, therefore, the likelihood increases that he will receive various types of investment income, like interest and dividends. As individuals begin to save, most non-pension saving goes into simple interest-bearing accounts such as passbook savings accounts and certificates of deposit. As their wealth increases further, individuals become more likely to seek out riskier investments with potentially greater returns, so dividend income becomes more prevalent.

Income received from a proprietary business also qualifies as investment income. Sole proprietors stake their wealth prospects on the growth of their businesses. The marginal income they receive from their businesses represents a key source of capital for them to advance their businesses and, therefore, their wealth prospects.

Table 2 and *Figure 2* show the overall effective marginal income tax rates in the U.S. on different types of income. As *Table 2* reveals, overall effective marginal tax rates for the U.S. are highest, and therefore generate the most adverse economic incentives, on the income from saving and investment, that is, the income received from interest, dividends, and proprietary businesses. Effective marginal income tax rates on interest, dividend, and business income exceed the income from labor by 5.4 percentage points, 12.5 percentage points, and 9.5 percentage points, respectively. These substantial differences in effective marginal rates create a strong disincentive to save and contribute to the low level of private saving in the U.S..

The 1993 retroactive increase in federal income tax rates also increased marginal tax rates most substantially on income from saving and investment: 1.8 percentage points on interest income; 3.3 percentage points on business income; and 3.4 percentage points on dividend income. The increase on labor income amounted to 0.7 percentage points.

The distribution of types of income among the various income groups explains a large measure of the effective marginal income tax rate differentials in *Table 2*. Business and dividend income seem to be particularly concentrated in the higher income groups. In

Table 1
1993 Effective Average Tax Rates by Income Group (Percent)

Income Group	Total	Federal	State/Local
under $15,000	27.6%	17.2%	10.4%
$15,000 under $22,500	27.2	16.1	11.1
$22,500 under $30,000	28.9	17.7	11.2
$30,000 under $35,000	30.4	19.0	11.4
$35,000 under $45,000	31.6	19.8	11.8
$45,000 under $60,000	32.2	20.2	12.0
$60,000 under $75,000	33.1	20.7	12.4
$75.000 under $115,000	34.9	21.9	13.0
$115,000 under $150,000	36.9	22.2	14.7
$150,000 under $300,000	39.3	23.2	16.1
$300,000 under $750,000	44.4	27.1	17.3
$750,000 or more	49.7	30.7	19.0
Total	34.6%	21.4%	13.2%

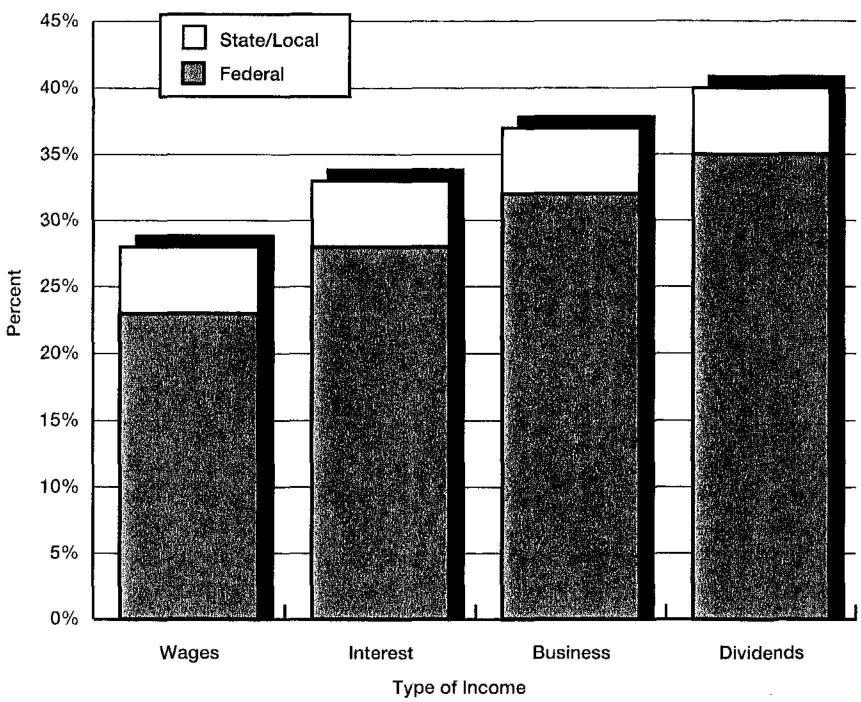
Source: Tax Foundation

Table 2
1993 Effective Marginal Income Tax Rates on Different Types of Income

Type of Income	Total	Federal	State
Wages	27.4%	22.7%	4.7%
Interest	32.8	28.0	4.8
Business	36.9	31.6	5.3
Dividends	39.9	34.6	5.3
Value of Itemized Deductions	32.0%	26.9%	5.1%

Source: Tax Foundation

Figure 2
1993 Effective Marginal Income Tax Rates by Type of Income



Source: Tax Foundation.

1993, the taxpayers with $150,000 of AGI and over represented 4.6 percent of all taxpayers. Yet, they received 65 percent of all business income and about 51 percent of all dividend income. By contrast, this group received 32 percent of all interest income and 20 percent of all wage and salary income.

The Importance of Exemption Phase-Outs, Deduction Limitations, and Social Security Tax Rules on Marginal Tax Rates

Three federal income tax code provisions work to increase effective marginal rates above the statutory rates: (1) the phase-out of personal exemptions and (2) the limitation on itemized deductions for upper-income taxpayers; and (3) the current federal rules (followed by 15 states) pertaining to the taxation of Social Security benefits. The increase in effective marginal tax rates occurs under the phase-out and the limitation because, as taxpayers' incomes rise, the tax law reduces otherwise allowable deductions. The effective rate increases occur under the Social Security rules in one instance because the law takes away Social Security benefits as people earn wage and salary income and, in a second instance, because the law incrementally adds income back into taxpayers' tax bases as their incomes increase.

Exemption Phase-Outs and Deduction Limitations

Part of the tax increase resulting from the Omnibus Budget Reconciliation Act of 1990 was to phase-out otherwise allowable personal exemptions on upper income taxpayers and to limit the itemized deductions of upper income taxpayers. Originally scheduled for repeal in 1996, the tax legislation of 1993 made these two provisions permanent.

In 1993, the phase out began for a single taxpayer at an AGI threshold of $108,450 (joint filers at $162,700). The exemption amount for each personal exemption is phased out by 2 percent for each $2,500 (or fraction thereof) by which the taxpayer exceeds the designated threshold.

The limitation on itemized deductions applies to all deductions except medical expenses, casualty and theft losses, and investment interest. Given the three exceptions, the law states that total otherwise allowable deductions are reduced by an amount equal to 5 percent of the amount of a taxpayer's AGI in excess of $100,000. However, these deductions may never be reduced by more than 80 percent.

Since the exemption phase-out and deduction limitation provisions affects upper-income taxpayers, the effective marginal income tax rates on business and dividend income increase the most as a result of these provisions. All else being held equal, the phase-out and limitation rules raised the effective marginal rates shown in *Table 2* by: 0.5 percentage points on wages; 1.6 percentage points on interest; and 3.1 percentage points on both business income and dividends.

The Rules Governing the Taxation of Social Security Benefits

Two sets of rules govern the effective taxation of Social Security benefits: (1) the so-called earnings test and (2) the direct income taxation of Social Security benefits.

The earnings test provision is as old as the Social Security system itself. It was implemented to create a disincentive for the elderly to work once they decided to collect their benefits (but not before age sixty-five). The current earnings test applies only to

Table 3
Total Taxes Paid by U.S. Citizens, FY 1993
($Millions, except per Taxpayer)

	State/Local			Federal				
Income Group	Individual Income Taxes	Payroll Taxes	All Other Taxes	Individual Income Taxes	Payroll Taxes	All Other Taxes	Total Tax Burden	Avg. Tax Burden Per Taxpayer
under $15,000	$2,899.1	$7,017.5	$13,842.2	$5,748.9	$25,097.8	$8,183.7	$62,789.2	$1,793
$15,000 under $22,500	4,086.0	7,161.7	22,478.7	12,443.5	25,613.2	11,093.6	82,876.7	5,734
$22,500 under $30,000	5,993.2	9,006.7	25,785.8	20,020.3	32,211.8	12,668.2	105,686.1	8,541
$30,000 under $35,000	6,699.5	9,547.3	26,234.8	23,487.0	34,145.2	12,643.4	112,757.1	11,550
$35,000 under $45,000	7,111.8	9,717.6	26,695.1	25,700.9	34,754.2	12,574.3	116,553.7	14,736
$45,000 under $60,000	15,437.7	19,769.2	54,469.9	55,777.1	70,703.2	23,956.6	240,113.8	19,087
$60,000 under $75,000	14,660.8	17,575.9	50,050.3	51,433.8	62,859.0	21,299.9	218,879.6	25,172
$75.000 under $115,000	21,838.3	24,759.3	76,708.9	88,865.6	86,453.3	31,285.9	329,911.3	35,216
$115,000 under $150,000	9,461.8	9,027.4	36,604.8	42,263.7	26,171.4	14,902.2	138,431.2	52,201
$150,000 under $300,000	11,181.2	8,337.1	44,565.7	54,244.2	20,121.0	18,001.6	156,450.8	83,621
$300,000 under $750,000	8,757.1	4,936.8	31,782.9	50,651.2	7,239.5	13,306.4	116,674.0	202,185
$750,000 or more	13,717.6	4,540.7	51,070.3	87,452.9	2,930.5	21,440.4	181,152.4	973,443
Total	$121,844.0	$131,397.2	$460,289.3	$519,089.1	$428,300.1	$201,356.2	$1,862,275.9	$16,134

Source: Tax Foundation

beneficiaries under 70 years of age and works by directly reducing benefits received. Benefits are reduced by one dollar for every three dollars earned over the threshold amount if the recipient is between the ages of 65 and 70; and one dollar for every two dollars if the recipient is under 65 years of age. This provision increases a taxpayer's effective average and marginal tax rates because it reduces his potential income for each dollar earned over the threshold. (In 1994, the threshold is $670 per month for those under 65 years of age and $930 per month for those aged 65 to 70.) Investment income is exempt from the earnings test calculation. Unfortunately, a lack of data prevents the effects of the earnings test from being included in this report.

The income tax treatment of Social Security benefits, both federal and state, is included in the effective marginal tax rate calculations shown in *Table 2* and accounts for much of the wide variance of investment income compared with wage and salary income. For example, if the special tax rules for Social Security recipients did not exist, the effective marginal rate would be 32 percent on dividend income and 27.3 percent on wage income, a 4.7 percentage point differential, instead of the 12.5 percentage point differential reflected in *Table 2*.

The magnitude of the differentials between wage and investment income occurs not from the Social Security rules alone, but from the affect of these rules in combination with the acquired wealth of the elderly. In 1993, taxpayers subject to the taxation of Social Security benefits represented only about 5 percent of all taxpayers with taxable income. Although they received only 2.3 percent of all wage and salary income, these relatively few people received a major share of all investment income: 14 percent of all business income; 31 percent of interest income; and 34 percent of dividend income.

Furthermore, the elderly who received this income were more likely to be subject to the retroactive federal income tax rate increases. Of the 5 percent of all taxpayers with Social Security benefits subject to the income tax, the Social Security recipients with $150,000 of AGI and over received 86 percent of business income; 50 percent of dividend income; 42 percent of interest income; and 35.4 percent of wage and salary income.

A simplified explanation of the Social Security tax rules that generate the high effective marginal income tax rates is as follows. Whenever a Social Security recipient's total income, plus one-half of his Social Security benefits, exceeds a designated

Table 4
Effective Average Tax Rates by State, FY 1993
(Percent)

	Effective Tax Rates			State Rank		
	Total	Federal	State/Local	Total	Federal	State/Local
Alabama	30.6	19.6	11.0	38	34	44
Alaska	34.7	20.9	13.8	17	20	16
Arizona	32.7	19.6	13.1	28	33	20
Arkansas	29.2	18.3	10.9	50	45	46
California	35.5	21.5	14.0	11	15	13
Colorado	31.8	19.2	12.6	35	37	27
Connecticut	40.8	26.5	14.3	1	1	12
Delaware	33.8	21.8	12.0	21	12	34
Dist. of Col.	37.5	21.8	15.7	7	13	3
Florida	30.6	20.0	10.6	39	30	48
Georgia	33.3	21.2	12.1	22	19	33
Hawaii	33.3	18.7	14.6	23	42	7
Idaho	29.3	17.0	12.3	49	51	30
Illinois	35.5	22.4	13.1	13	10	21
Indiana	32.7	21.2	11.5	29	18	39
Iowa	32.8	19.5	13.3	27	35	18
Kansas	33.2	20.6	12.6	25	22	26
Kentucky	32.1	19.6	12.5	34	32	28
Louisiana	29.7	19.1	10.6	46	38	49
Maine	33.2	20.5	12.7	24	25	25
Maryland	36.9	23.0	13.9	9	6	15
Massachusetts	38.2	23.9	14.3	5	4	11
Michigan	37.3	22.9	14.4	8	7	10
Minnesota	35.2	20.6	14.6	14	21	8
Mississippi	33.0	18.0	15.0	26	47	5
Missouri	32.2	20.6	11.6	33	23	38
Montana	30.5	17.2	13.3	42	50	19
Nebraska	32.4	20.3	12.1	32	28	32
Nevada	29.6	18.6	11.0	48	44	45
New Hampshire	35.6	24.1	11.5	10	3	40
New Jersey	38.3	24.4	13.9	3	2	14
New Mexico	29.6	18.2	11.4	47	46	41
New York	39.1	22.3	16.8	2	11	1
North Carolina	35.5	22.5	13.0	12	9	22
North Dakota	30.5	18.9	11.6	40	40	37
Ohio	38.3	21.7	16.6	4	14	2
Oklahoma	30.5	19.2	11.3	41	36	42
Oregon	34.0	18.7	15.3	19	43	4
Pennsylvania	34.0	21.2	12.8	20	16	23
Rhode Island	38.2	23.3	14.9	6	5	6
South Carolina	32.5	19.7	12.8	30	31	24
South Dakota	28.3	17.9	10.4	51	48	50
Tennessee	29.7	20.3	9.4	45	29	51
Texas	31.1	20.4	10.7	36	26	47
Utah	29.7	17.9	11.8	44	49	35
Vermont	34.6	21.2	13.4	18	17	17
Virginia	35.0	22.6	12.4	16	8	29
Washington	30.2	19.1	11.1	43	39	43
West Virginia	30.6	18.8	11.8	37	41	36
Wisconsin	35.0	20.6	14.4	15	24	9
Wyoming	32.5	20.4	12.1	31	27	31
United States	34.6	21.4	13.2			

Source: Tax Foundation.

threshold ($25,000 for single filers and $32,000 for joint filers in 1993) then one-half the amount over the threshold is added to the taxpayer's taxable income. For example, a single filer with $20,000 in dividend income and $8,000 in Social Security benefits would exceed the threshold by $3,000. Therefore, he would have to pay income tax on an additional $1,500 of income.

This procedure amounts to a tax on other income because the tax on benefits only occurs if a Social Security recipient surpasses the income threshold. This person incurs higher effective marginal tax rates because he must pay tax on $1.50 of his income for each dollar he earns over the threshold. In effect, this taxpayer's marginal income tax rate increases by 50 percent. A person in the 15 percent statutory tax bracket therefore incurs a marginal income tax rate of 22.5 percent and a person in the new top bracket, 39.6 percent, incurs a marginal rate of 59.4 percent. Of the total effective marginal rates shown in *Table 2*, the Social Security income tax rules (including the 15 states that follow federal rules) raised the tax rate on wages by 0.9 percentage points; on interest by 5.7 percentage points; on business income by 5 percentage points; and on dividend income by 7.9 percentage points.

The effective tax rates shown in *Table 2* will increase substantially in the 1994 tax year because the 1993 tax increase raised from 50 percent to 85 percent the share of Social Security benefits subject to taxation. As a result, for each additional dollar they earn over the threshold, many Social Security recipients will have to pay tax on $1.85, raising the top federal effective marginal income tax rate to 73.3 percent. If the new rules (including the modified income thresholds) were in effect in 1993, the "Total" column in *Table 2* would look as follows (assuming that the 15 states that follow federal Social Security tax rules continue this practice):

Wages	27.5%
Interest	34.5%
Business Income	38.2%
Dividends	42.1%

State-by-State Effective Tax Rates

Table 4 shows the effective average tax rates for each state. These rates correspond to the total tax burden in each state listed in *Table 6*. As the rankings in *Table 4* show, Connecticut, New York, New Jersey, Ohio, and Massachusetts comprise the states with the highest total effective average tax rates. South Dakota, Arkansas, Idaho, Louisiana, and New Mexico have the lowest effective average tax rates. Notice that these rankings closely match the ranking for effective average federal tax rates. Notice, too, that the rankings from effective average tax rates and per-taxpayer tax burden tend to correlate, as a comparison of *Tables 4* and *6* shows.

Table 5 ranks the overall effective marginal income tax rates for each state. These rates represent the overall average marginal income tax rates on federally defined adjusted gross income (or its equivalent in the few states that use different income bases for their income taxes). The distribution of income in a state therefore explains a large measure of its federal ranking.

The "Total" column in *Table 5* is the sum of federal and state marginal rates. Hawaii, New York, Minnesota, California, and Delaware have the highest total effective marginal income tax rates. (If Washington, D.C. were a state, it would rank second.) South Dakota, Tennessee, Wyoming, Washington, and Florida have the lowest total effective marginal income tax rates. Not surprisingly, these low-ranked states, with the exception of Tennessee, impose no state (or local) income taxes. (Tennessee, like New Hampshire, taxes interest and dividend income only, which is why Tennessee and New Hampshire show a ranking in the state column of *Table 5*, but show a zero marginal rate. For New Hampshire the effective marginal rate on its limited tax base is 5 percent; in Tennessee the rate is 5.1 percent.)

Since states use a wide range of income tax systems, state effective marginal income tax rates have a significant influence on the total effective marginal tax rate faced by the citizens of each state. However, many localities also have income tax systems. Alabama, Delaware, Indiana, Iowa, Kentucky, Maryland, Michigan, Missouri, New York, Ohio, and Pennsylvania all have localities that impose income taxes that contribute significantly to their state's effective income tax rate. In Maryland, for example, county income taxes raise the state's effective marginal income rate of 5.2 percent to 7.8 percent, a 50 percent increase. New York City's income tax increases that state's effective marginal income tax rate by 1.9 percentage points from 7.2 percent to 9.1 percent, a 26 percent increase.

Table 5
Effective Marginal Income Tax Rates by State, FY 1993
(Percent)

	Effective Marginal Income Tax Rates			State Rank		
	Total	Federal	State	Total	Federal	State
Alabama	27.8%	23.0%	4.8%	35	38	32
Alaska	26.4	26.4	0.0	41	3	NA
Arizona	28.1	23.6	4.5	32	30	35
Arkansas	27.9	21.8	6.1	34	47	20
California	32.5	25.9	6.6	5	6	17
Colorado	29.6	24.5	5.1	24	18	27
Connecticut	32.0	27.3	4.7	8	1	33
Delaware	32.3	25.2	7.1	6	12	11
Dist. of Col.	34.3	25.3	9.0	2	9	2
Florida	24.3	24.3	0.0	47	21	NA
Georgia	30.3	24.5	5.8	19	19	23
Hawaii	34.4	24.6	9.8	1	17	1
Idaho	30.1	22.2	7.9	20	45	7
Illinois	28.3	25.3	3.0	31	10	40
Indiana	27.6	23.8	3.8	36	27	38
Iowa	31.3	22.9	8.4	11	39	5
Kansas	31.2	24.1	7.1	12	24	12
Kentucky	28.4	22.6	5.8	30	42	24
Louisiana	26.5	23.1	3.4	40	35	39
Maine	29.4	22.7	6.7	26	40	16
Maryland	31.5	26.3	5.2	10	5	26
Massachusetts	31.6	25.8	5.8	9	7	22
Michigan	29.8	25.2	4.6	22	11	34
Minnesota	33.5	24.7	8.8	4	16	3
Mississippi	25.9	21.5	4.4	42	49	36
Missouri	29.8	23.9	5.9	23	25	21
Montana	30.0	21.7	8.3	21	48	6
Nebraska	28.0	23.0	5.0	33	36	28
Nevada	24.8	24.8	0.0	46	15	NA
New Hampshire	25.0	25.0	0.0	43	13	44
New Jersey	30.7	26.5	4.2	16	2	37
New Mexico	27.3	22.3	5.0	38	44	29
New York	33.6	26.4	7.2	3	4	10
North Carolina	31.0	23.4	7.6	13	33	8
North Dakota	25.0	22.1	2.9	44	46	42
Ohio	28.7	23.8	4.9	28	28	31
Oklahoma	29.2	23.0	6.2	27	37	19
Oregon	32.0	23.2	8.8	7	34	4
Pennsylvania	27.0	24.0	3.0	39	23	41
Rhode Island	30.8	24.4	6.4	15	20	18
South Carolina	29.5	22.7	6.8	25	41	15
South Dakota	21.2	21.2	0.0	51	51	NA
Tennessee	23.4	23.4	0.0	50	32	43
Texas	24.8	24.8	0.0	45	14	NA
Utah	28.6	21.3	7.3	29	50	9
Vermont	30.4	23.4	7.0	18	31	13
Virginia	31.0	25.4	5.6	14	8	25
Washington	24.2	24.2	0.0	48	22	NA
West Virginia	27.4	22.4	5.0	37	43	30
Wisconsin	30.6	23.7	6.9	17	29	14
Wyoming	23.8	23.8	0.0	49	26	NA
United States	29.5%	24.8%	4.7%			

Source: Tax Foundation.

Table 6
Total Tax Burden by State and Rank, FY 1993
($Millions, Except per Taxpayer)

	State/Local	Federal	Total	Avg. Tax Burden Per Taxpayer	Rank by Taxpayer Burden: Total	Federal	State/Local
Alabama	$7,970.9	$14,154.9	$22,125.8	$12,974	39	36	45
Alaska	1,934.8	2,921.3	4,856.2	13,813	32	34	25
Arizona	9,316.7	13,893.2	23,209.9	14,534	25	30	18
Arkansas	4,202.9	7,079.8	11,282.7	11,535	49	47	48
California	95,618.4	146,909.8	242,528.2	17,733	7	9	7
Colorado	9,669.3	14,674.1	24,343.4	15,510	18	21	16
Connecticut	13,452.3	24,872.9	38,325.3	21,730	1	1	2
Delaware	1,918.3	3,490.7	5,409.0	16,292	13	10	20
Dist. of Col.	2,588.8	3,583.3	6,172.0	18,106	6	11	3
Florida	30,295.6	56,826.1	87,121.8	14,398	27	20	38
Georgia	15,988.8	28,022.1	44,010.9	15,280	21	14	24
Hawaii	3,998.6	5,082.7	9,081.3	16,598	11	22	5
Idaho	2,225.3	3,069.0	5,294.3	12,884	41	45	30
Illinois	35,100.4	60,203.9	95,304.3	17,447	8	7	14
Indiana	12,662.6	23,403.7	36,066.3	14,045	31	27	41
Iowa	7,023.7	10,233.6	17,257.3	13,407	36	41	27
Kansas	6,365.7	10,325.3	16,691.0	14,745	24	25	23
Kentucky	8,172.4	12,857.3	21,029.7	13,699	34	33	31
Louisiana	7,507.6	13,578.4	21,086.0	12,365	46	40	47
Maine	2,940.0	4,774.2	7,714.3	13,118	37	38	39
Maryland	16,617.5	27,560.4	44,177.9	18,417	4	4	8
Massachusetts	21,366.7	35,723.7	57,090.4	18,349	5	5	10
Michigan	28,166.7	44,854.1	73,020.7	17,067	10	12	12
Minnesota	14,127.2	19,972.5	34,099.6	16,592	12	15	9
Mississippi	5,816.3	6,984.5	12,800.8	12,580	45	49	21
Missouri	11,978.1	21,309.5	33,287.7	14,247	28	26	37
Montana	1,847.9	2,379.4	4,227.3	11,797	48	51	35
Nebraska	3,600.4	6,018.4	9,618.7	12,950	40	39	43
Nevada	3,406.0	5,793.5	9,199.5	14,081	29	28	33
New Hampshire	3,044.2	6,337.3	9,381.5	16,182	15	8	32
New Jersey	30,862.0	54,112.7	84,974.8	20,137	3	2	4
New Mexico	2,976.0	4,758.2	7,734.2	11,839	47	46	46
New York	75,812.3	100,605.0	176,417.2	20,802	2	3	1
North Carolina	16,787.2	29,142.5	45,929.7	14,923	23	18	28
North Dakota	1,238.2	2,015.8	3,254.0	11,109	50	48	49
Ohio	36,228.2	47,320.8	83,549.0	16,188	14	24	6
Oklahoma	6,214.3	10,520.5	16,734.8	12,631	44	42	44
Oregon	8,908.9	10,856.6	19,765.5	15,116	22	35	11
Pennsylvania	33,020.8	54,337.4	87,358.2	15,348	20	17	19
Rhode Island	3,102.2	4,856.2	7,958.4	16,000	16	13	15
South Carolina	7,885.2	12,190.5	20,075.7	13,068	38	43	36
South Dakota	1,229.6	2,101.2	3,330.8	10,630	51	50	51
Tennessee	8,908.0	19,235.5	28,143.5	12,782	42	29	50
Texas	36,589.9	69,531.0	106,120.9	14,428	26	19	40
Utah	3,614.0	5,458.9	9,072.9	13,621	35	37	29
Vermont	1,507.7	2,369.2	3,876.8	14,066	30	32	26
Virginia	17,697.0	32,421.8	50,118.8	17,174	9	6	17
Washington	12,745.7	21,740.2	34,485.9	15,408	19	16	22
West Virginia	3,476.8	5,554.9	9,031.7	12,670	43	44	42
Wisconsin	14,725.6	20,920.9	35,646.5	15,639	17	23	13
Wyoming	1,076.5	1,805.7	2,882.2	13,809	33	31	34
United States	$713,530.1	$1,148,745.4	$1,862,275.9	$16,134			

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