

## Dividends and Capital Gains Income Compared to Other Income, 2005

State	Share of AGI					
	Average Capital Gains and Dividends Income Per Return	Rank	Wage/ Salary Income	Capital Gains and Dividend Income	Business Income	Taxable Interest and Other Retirement Income
United States	\$5,840		70.09%	10.73%	3.66%	9.41%
Alabama	\$3,573	39	71.69%	7.89%	3.00%	10.37%
Alaska	\$3,088	44	72.03%	6.40%	4.62%	9.72%
Arizona	\$7,047	9	66.46%	12.87%	3.37%	10.35%
Arkansas	\$3,671	38	72.03%	8.85%	3.33%	10.28%
California	\$7,855	8	67.80%	12.61%	4.96%	8.17%
Colorado	\$7,003	10	68.77%	12.01%	3.55%	9.49%
Connecticut	\$10,433	3	68.44%	13.26%	4.16%	8.24%
Delaware	\$6,073	13	69.87%	10.55%	2.46%	10.29%
District of Columbia	\$10,160	5	65.90%	14.56%	3.84%	8.96%
Florida	\$10,376	4	58.61%	18.11%	3.32%	11.08%
Georgia	\$4,742	24	73.31%	9.33%	2.78%	8.55%
Hawaii	\$5,693	17	67.95%	11.30%	4.60%	11.01%
Idaho	\$5,285	20	67.48%	11.50%	3.82%	10.12%
Illinois	\$5,946	14	70.82%	10.35%	2.93%	9.38%
Indiana	\$3,026	47	74.80%	6.50%	2.84%	9.33%
Iowa	\$2,885	48	72.73%	6.30%	3.10%	9.64%
Kansas	\$3,869	34	72.20%	7.94%	3.37%	9.43%
Kentucky	\$3,039	46	73.51%	6.97%	3.36%	10.49%
Louisiana	\$3,226	43	71.92%	7.35%	3.78%	9.12%
Maine	\$4,166	30	70.09%	9.32%	4.68%	10.10%
Maryland	\$5,530	19	72.55%	8.69%	3.03%	9.18%
Massachusetts	\$8,649	6	68.94%	12.88%	4.16%	8.06%
Michigan	\$3,428	41	73.56%	6.91%	2.71%	11.23%
Minnesota	\$4,702	25	72.39%	8.38%	2.97%	8.65%
Mississippi	\$2,356	50	74.07%	6.08%	3.88%	9.74%
Missouri	\$3,738	37	72.58%	7.95%	3.19%	10.40%
Montana	\$4,776	23	64.76%	11.68%	4.38%	11.62%
Nebraska	\$3,868	35	72.71%	8.34%	2.72%	9.07%
Nevada	\$11,310	2	60.80%	18.01%	3.10%	9.77%

New Hampshire	\$6,222	12	72.08%	10.78%	5.07%	8.47%
New Jersey	\$5,918	15	73.41%	8.71%	3.60%	8.11%
New Mexico	\$3,434	40	70.22%	8.09%	3.42%	11.94%
New York	\$8,397	7	67.97%	13.25%	3.58%	9.33%
North Carolina	\$3,967	31	72.28%	8.27%	3.28%	10.16%
North Dakota	\$2,618	49	70.71%	6.20%	3.55%	8.50%
Ohio	\$3,049	45	74.23%	6.59%	2.99%	10.65%
Oklahoma	\$3,400	42	69.19%	7.61%	3.82%	10.40%
Oregon	\$4,837	22	67.88%	9.82%	4.03%	11.34%
Pennsylvania	\$4,526	28	71.80%	8.87%	3.70%	10.02%
Rhode Island	\$4,539	27	71.83%	8.60%	4.01%	9.21%
South Carolina	\$3,858	36	70.96%	8.63%	2.69%	10.84%
South Dakota	\$4,306	29	65.35%	9.78%	3.52%	9.85%
Tennessee	\$3,931	32	73.54%	8.48%	5.05%	9.11%
Texas	\$5,078	21	72.01%	9.74%	4.24%	8.58%
Utah	\$4,696	26	71.18%	9.48%	3.05%	8.80%
Vermont	\$5,859	16	68.22%	12.35%	4.92%	8.96%
Virginia	\$5,664	18	72.01%	9.34%	3.23%	9.58%
Washington	\$6,971	11	68.55%	12.12%	3.78%	9.89%
West Virginia	\$2,293	51	73.77%	5.70%	3.80%	11.25%
Wisconsin	\$3,876	33	73.08%	7.79%	2.76%	9.64%
Wyoming	\$11,455	1	58.45%	19.88%	3.53%	9.43%

Source: Tax Foundation calculations based on Internal Revenue Service data