



State	Rank	Score	Percent	Grade
Utah	1	15	100%	A
Alabama	2	12	80%	B
Arizona	2	12	80%	B
Idaho	2	12	80%	B
Mississippi	2	12	80%	B
North Dakota	2	12	80%	B
South Dakota	2	12	80%	B
Wyoming	2	12	80%	B
Colorado	9	11	73%	B
Kansas	9	11	73%	B
Virginia	9	11	73%	B
Arkansas	12	10	67%	B
Georgia	12	10	67%	B
Oklahoma	12	10	67%	B
South Carolina	12	10	67%	B
Texas	12	10	67%	B
Florida	17	9	60%	C
Iowa	17	9	60%	C
Louisiana	17	9	60%	C
Indiana	17	8	53%	C
Nebraska	17	8	53%	C
Kentucky	22	7	47%	C
North Carolina	22	7	47%	C
Tennessee	22	7	47%	C
New Mexico	25	6	40%	D
Washington	25	6	40%	D
West Virginia	25	6	40%	D
Hawaii	28	5	33%	D
Maryland	28	5	33%	D
Michigan	28	5	33%	D
Missouri	28	5	33%	D
Nevada	28	5	33%	D
New Hampshire	28	5	33%	D
Montana	34	4	27%	D
Pennsylvania	34	4	27%	D
Vermont	34	4	27%	D
Wisconsin	34	4	27%	D
Alaska	38	3	20%	F
Delaware	38	3	20%	F
Maine	38	3	20%	F
Massachusetts	38	3	20%	F
New York	38	3	20%	F
Ohio	38	3	20%	F
Oregon	38	3	20%	F
Connecticut	45	2	13%	F
Minnesota	45	2	13%	F
California	47	1	7%	F
Illinois	47	1	7%	F
New Jersey	47	1	7%	F
Rhode Island	47	1	7%	F



State	Rank	July 1, 08	July 1, 07	Change	Rate
Utah	1st	2,736,424	2,668,925	67,499	2.47%
Arizona	2nd	6,500,180	6,353,421	146,759	2.26%
Texas	3rd	24,326,974	23,843,432	483,542	1.99%
North Carolina	4th	9,222,414	9,041,594	180,820	1.96%
Colorado	4th	4,939,456	4,842,770	96,686	1.96%
Idaho	6th	1,523,816	1,496,145	27,671	1.82%
Wyoming	7th	532,668	523,252	9,416	1.77%
Nevada	8th	2,600,167	2,554,344	45,823	1.76%
Georgia	9th	9,685,744	9,523,297	162,447	1.68%
South Carolina	10th	4,479,800	4,404,914	74,886	1.67%
Washington	11th	6,549,224	6,449,511	99,713	1.52%
Oregon	12th	3,790,060	3,735,549	54,511	1.44%
Delaware	13th	873,092	861,953	11,139	1.28%
Montana	14th	967,440	956,624	10,816	1.12%
Tennessee	15th	6,214,888	6,149,116	65,772	1.06%
South Dakota	15th	804,194	795,689	8,505	1.06%
California	17th	36,756,666	36,377,534	379,132	1.03%
New Mexico	18th	1,984,356	1,964,402	19,954	1.01%
Oklahoma	19th	3,642,361	3,608,123	34,238	0.94%
Virginia	20th	7,769,089	7,698,775	70,314	0.91%
Kansas	21st	2,802,134	2,777,382	24,752	0.88%
Arkansas	22nd	2,855,390	2,830,557	24,833	0.87%
Louisiana	23rd	4,410,796	4,373,310	37,486	0.85%
Hawaii	24th	1,288,198	1,277,356	10,842	0.84%
Nebraska	25th	1,783,432	1,769,473	13,959	0.78%
Kentucky	26th	4,269,245	4,236,308	32,937	0.77%
Alabama	27th	4,661,900	4,626,595	35,305	0.76%
Alaska	27th	686,293	681,111	5,182	0.76%
Minnesota	29th	5,220,393	5,182,360	38,033	0.73%
Florida	30th	18,328,340	18,199,526	128,814	0.70%
Indiana	21st	6,376,792	6,335,862	40,930	0.64%
Iowa	31st	3,002,555	2,983,360	19,195	0.64%
Mississippi	33rd	2,938,618	2,921,030	17,588	0.60%
Illinois	35th	12,901,563	12,825,809	75,754	0.59%
Missouri	26th	5,911,605	5,878,399	33,206	0.56%
North Dakota	36th	641,481	637,904	3,577	0.56%
Wisconsin	37th	5,627,967	5,598,893	29,074	0.52%
Massachusetts	38th	6,497,967	6,467,915	30,052	0.46%
New Jersey	39th	8,682,661	8,653,126	29,535	0.34%
Connecticut	40th	3,501,252	3,489,868	11,384	0.33%
New York	41st	19,490,297	19,429,316	60,981	0.31%
New Hampshire	42nd	1,315,809	1,312,256	3,553	0.27%
Maryland	43rd	5,633,597	5,618,899	14,698	0.26%
West Virginia	44th	1,814,468	1,809,836	4,632	0.26%
Pennsylvania	45th	12,448,279	12,419,930	28,349	0.23%
Vermont	46th	621,270	620,748	522	0.08%
Maine	47th	1,316,456	1,315,398	1,058	0.08%
Ohio	48th	11,485,910	11,477,641	8,269	0.07%
Rhode Island	49th	1,050,788	1,053,136	-2,348	-0.22%
Michigan	50th	10,003,422	10,049,790	-46,368	-0.46%
United States Avg.		304,059,724	301,290,332	2,769,392	0.91%

Source: <http://www.census.gov/popest/states/NST-ann-est.html>



State	Yes/No	0 or 1	Date Enacted
Alabama	Y	1	1943
Alaska	N	0	NA
Arizona	Y	1	1946, Amended 1982
Arkansas	Y	1	1944
California	N	0	NA
Colorado	N	0	NA
Connecticut	N	0	NA
Delaware	N	0	NA
Florida	Y	1	1944, Revised 1968
Georgia	Y	1	1947
Hawaii	N	0	NA
Idaho	Y	1	1986
Illinois	N	0	NA
Indiana	N	0	NA
Iowa	Y	1	1974
Kansas	Y	1	1958
Kentucky	N	0	NA
Louisiana	Y	1	1976
Maine	N	0	NA
Maryland	N	0	NA
Massachusetts	N	0	NA
Michigan	N	0	NA
Minnesota	N	0	NA
Mississippi	Y	1	1960
Missouri	N	0	NA
Montana	N	0	NA
Nebraska	Y	1	1946
Nevada	Y	1	1911, amended 1967
New Hampshire	N	0	NA
New Jersey	N	0	NA
New Mexico	N	0	NA
New York	N	0	NA
North Carolina	Y	1	1947
North Dakota	Y	1	2001
Ohio	N	0	NA
Oklahoma	Y	1	2001
Oregon	N	0	NA
Pennsylvania	N	0	NA
Rhode Island	N	0	NA
South Carolina	Y	1	1954
South Dakota	Y	1	1946
Tennessee	Y	1	1978, amended 2000
Texas	Y	1	1993
Utah	Y	1	1955
Vermont	N	0	NA
Virginia	Y	1	1947, amended 1970
Washington	N	0	NA
West Virginia	N	0	NA
Wisconsin	N	0	NA
Wyoming	Y	1	1963

Source: <http://www.nrtw.org/rtws.htm>



State	% of Employed Workers belonging to Unions	0 or 1
Alabama	10.7	1
Alaska	24.7	0
Arizona	9.8	1
Arkansas	7.3	1
California	19.5	0
Colorado	9.2	1
Connecticut	17.9	0
Delaware	14.7	0
Florida	7.9	1
Georgia	4.6	1
Hawaii	25.5	0
Idaho	8.0	1
Illinois	17.5	0
Indiana	13.7	1
Iowa	13.0	1
Kansas	8.7	1
Kentucky	9.6	1
Louisiana	5.6	1
Maine	14.7	0
Maryland	14.5	0
Massachusetts	16.9	0
Michigan	19.6	0
Minnesota	17.0	0
Mississippi	7.3	1
Missouri	12.8	1
Montana	15.7	0
Nebraska	10.7	1
Nevada	18.2	0
New Hampshire	12.4	1
New Jersey	19.0	0
New Mexico	11.6	1
New York	26.6	0
North Carolina	5.0	1
North Dakota	8.2	1
Ohio	15.5	0
Oklahoma	8.3	1
Oregon	17.4	0
Pennsylvania	16.3	0
Rhode Island	17.4	0
South Carolina	5.8	1
South Dakota	6.4	1
Tennessee	6.6	1
Texas	5.6	1
Utah	7.1	1
Vermont	12.8	1
Virginia	5.0	1
Washington	21.5	0
West Virginia	15.3	0
Wisconsin	16.0	0
Wyoming	8.9	1
United States Avg.	13.7	

Source: <http://www.nrtw.org/rtws.htm>



## Appendix III – Variable Distributions: Union Membership (Public and Private)

State	Public	Public 0 or 1	Private	Private 0 or 1
Alabama	29.8	1	5.1	1
Alaska	55.6	0	11.2	0
Arizona	19.2	1	7.0	1
Arkansas	16.0	1	3.6	1
California	57.3	0	10.7	0
Colorado	22.0	1	5.5	1
Connecticut	63.0	0	8.3	0
Delaware	38.7	0	8.2	0
Florida	28.0	1	2.3	1
Georgia	8.7	1	2.6	1
Hawaii	54.3	0	16.4	0
Idaho	16.7	1	4.8	1
Illinois	50.3	0	11.0	0
Indiana	27.4	1	10.1	0
Iowa	31.3	1	6.6	1
Kansas	16.6	1	4.9	1
Kentucky	16.3	1	6.9	1
Louisiana	13.3	1	3.0	1
Maine	45.2	0	5.5	1
Maryland	30.9	1	6.6	1
Massachusetts	61.0	0	7.8	0
Michigan	57.3	0	13.1	0
Minnesota	55.0	0	9.4	0
Mississippi	9.4	1	4.1	1
Missouri	23.3	1	9.3	0
Montana	38.5	0	5.9	1
Nebraska	27.3	1	4.2	1
Nevada	36.5	1	13.9	0
New Hampshire	47.8	0	4.0	1
New Jersey	62.1	0	10.3	0
New Mexico	16.0	1	4.1	1
New York	70.5	0	14.4	0
North Carolina	11.0	1	2.0	1
North Dakota	16.3	1	3.1	1
Ohio	40.6	0	9.3	0
Oklahoma	18.0	1	3.8	1
Oregon	59.9	0	9.0	0
Pennsylvania	52.9	0	10.3	0
Rhode Island	61.9	0	8.7	0
South Carolina	10.9	1	2.4	1
South Dakota	16.6	1	2.5	1
Tennessee	16.0	1	3.5	1
Texas	15.0	1	2.5	1
Utah	15.5	1	3.4	1
Vermont	40.2	0	4.7	1
Virginia	9.3	1	2.6	1
Washington	51.0	0	13.0	0
West Virginia	25.3	1	10.7	0
Wisconsin	47.7	0	9.7	0
Wyoming	13.2	1	6.2	1
United States Avg.	36.8		7.6	

Source: <http://www.unionstats.com>



State	Yes/No	0 or 1	Year Enacted
Alabama	N	0	NA
Alaska	N	0	NA
Arizona	N	0	NA
Arkansas	N	0	NA
California	N	0	NA
Colorado	N	0	NA
Connecticut	N	0	NA
Delaware	N	0	NA
Florida	N	0	NA
Georgia	N	0	NA
Hawaii	N	0	NA
Idaho	Y	1	1997
Illinois	N	0	NA
Indiana	N	0	NA
Iowa	N	0	NA
Kansas	N	0	NA
Kentucky	N	0	NA
Louisiana	N	0	NA
Maine	N	0	NA
Maryland	N	0	NA
Massachusetts	N	0	NA
Michigan	Y	1	1994
Minnesota	N	0	NA
Mississippi	N	0	NA
Missouri	N	0	NA
Montana	N	0	NA
Nebraska	N	0	NA
Nevada	N	0	NA
New Hampshire	N	0	NA
New Jersey	N	0	NA
New Mexico	N	0	NA
New York	N	0	NA
North Carolina	N	0	NA
North Dakota	N	0	NA
Ohio	Y	1	1995
Oklahoma	N	0	NA
Oregon	N	0	NA
Pennsylvania	N	0	NA
Rhode Island	N	0	NA
South Carolina	N	0	NA
South Dakota	N	0	NA
Tennessee	N	0	NA
Texas	N	0	NA
Utah	Y	1	2001
Vermont	N	0	NA
Virginia	N	0	NA
Washington	Y	1	1992
West Virginia	N	0	NA
Wisconsin	N	0	NA
Wyoming	Y	1	1998

Source: <http://www.freeworkplace.org/legislativeupdate/pp.php>  
<http://facethestate.com/articles/new-union-rule-rolls-back-paycheck-protection-colorado-workers>



State	Yes or No	0 or 1
Alabama	N	1
Alaska	Y	0
Arizona	N	1
Arkansas	Y	0
California	Y	0
Colorado	N	1
Connecticut	Y	0
Delaware	Y	0
Florida	N	1
Georgia	N	1
Hawaii	Y	0
Idaho	N	1
Illinois	Y	0
Indiana	Y	0
Iowa	N	1
Kansas	N	1
Kentucky	Y	0
Louisiana	N	1
Maine	Y	0
Maryland	Y	0
Massachusetts	Y	0
Michigan	Y	0
Minnesota	Y	0
Mississippi	N	1
Missouri	Y	0
Montana	Y	0
Nebraska	Y	0
Nevada	Y	0
New Hampshire	N	1
New Jersey	Y	0
New Mexico	Y	0
New York	Y	0
North Carolina	N	1
North Dakota	N	1
Ohio	Y	0
Oklahoma	N	1
Oregon	Y	0
Pennsylvania	Y	0
Rhode Island	Y	0
South Carolina	N	1
South Dakota	N	1
Tennessee	Y	0
Texas	Y	0
Utah	N	1
Vermont	Y	0
Virginia	N	1
Washington	Y	0
West Virginia	Y	0
Wisconsin	Y	0
Wyoming	Y	0

Source: <http://www.paypershop.com/news-cat2/pwl.html>



State	Yes or No	0 or 1	Open or Closed
Alabama	N	1	NA
Alaska	Y	0	Open
Arizona	N	1	NA
Arkansas	N	1	NA
California	Y	0	Closed
Colorado	N	1	NA
Connecticut	Y	0	Closed
Delaware	Y	0	Closed
Florida	Y	0	Open
Georgia	Y	0	Closed
Hawaii	Y	0	Closed
Idaho	Y	0	Open
Illinois	Y	0	Closed
Indiana	N	1	NA
Iowa	Y	0	Open
Kansas	Y	0	Open
Kentucky	Y	0	Closed
Louisiana	N	1	NA
Maine	Y	0	Closed
Maryland	Y	0	Closed
Massachusetts	Y	0	Closed
Michigan	Y	0	Open
Minnesota	Y	0	Open
Mississippi	N	1	NA
Missouri	Y	0	Closed
Montana	Y	0	Closed
Nebraska	Y	0	Closed
Nevada	Y	0	Closed
New Hampshire	Y	0	Closed
New Jersey	Y	0	Closed
New Mexico	Y	0	Closed
New York	Y	0	Closed
North Carolina	N	1	NA
North Dakota	N	1	NA
Ohio	Y	0	Open
Oklahoma	Y	0	Closed
Oregon	Y	0	Open
Pennsylvania	Y	0	Closed
Rhode Island	Y	0	Closed
South Carolina	N	1	NA
South Dakota	Y	0	Closed
Tennessee	Y	0	Open
Texas	Y	0	Open
Utah	N	1	NA
Vermont	Y	0	Closed
Virginia	N	1	NA
Washington	Y	0	Closed
West Virginia	N	1	NA
Wisconsin	Y	0	Closed
Wyoming	Y	0	Closed

Source: <http://www.afscme.org/members/11075.cfm>



## Appendix III – Variable Distributions: Workers Compensation

State	Premium per \$100 paid in payroll	0 or 1
Alabama	2.90	0
Alaska	3.97	0
Arizona	1.67	1
Arkansas	1.61	1
California	2.72	0
Colorado	1.76	1
Connecticut	2.46	0
Delaware	2.96	0
Florida	2.20	1
Georgia	2.29	1
Hawaii	2.08	1
Idaho	2.12	1
Illinois	2.79	0
Indiana	1.23	1
Iowa	1.86	1
Kansas	1.77	1
Kentucky	2.96	0
Louisiana	2.76	0
Maine	3.04	0
Maryland	1.72	1
Massachusetts	1.39	1
Michigan	2.15	1
Minnesota	2.33	0
Mississippi	2.33	0
Missouri	2.20	1
Montana	3.50	0
Nebraska	2.15	1
Nevada	2.58	0
New Hampshire	2.70	0
New Jersey	2.66	0
New Mexico	2.15	1
New York	2.55	0
North Carolina	2.43	0
North Dakota	1.08	1
Ohio	3.32	0
Oklahoma	2.89	0
Oregon	1.88	1
Pennsylvania	2.68	0
Rhode Island	2.26	1
South Carolina	2.74	0
South Dakota	2.08	1
Tennessee	2.44	0
Texas	2.61	0
Utah	1.63	1
Vermont	3.14	0
Virginia	1.43	1
Washington	1.98	1
West Virginia	1.86	1
Wisconsin	2.12	1
Wyoming	2.06	1
United States Avg.	2.32	

Source: [http://www.cbs.state.or.us/imd/rasums/2082/08web/08\\_2082.pdf](http://www.cbs.state.or.us/imd/rasums/2082/08web/08_2082.pdf)



State	0 or 1	Actual 01-01-09
Alabama	1	\$0.00
Alaska	0	\$7.15
Arizona	0	\$7.25
Arkansas	1	\$6.25
California	0	\$8.00
Colorado	0	\$7.28
Connecticut	0	\$8.00
Delaware	0	\$7.15
Florida	0	\$7.21
Georgia	1	\$5.15
Hawaii	0	\$7.25
Idaho	1	\$6.55
Illinois	0	\$7.75
Indiana	1	\$6.55
Iowa	0	\$7.25
Kansas	1	\$2.65
Kentucky	1	\$6.55
Louisiana	1	\$0.00
Maine	0	\$7.25
Maryland	1	\$6.55
Massachusetts	0	\$8.00
Michigan	0	\$7.40
Minnesota	1	\$6.15
Mississippi	1	\$0.00
Missouri	0	\$7.05
Montana	0	\$6.90
Nebraska	1	\$6.55
Nevada	0	\$6.85
New Hampshire	0	\$7.25
New Jersey	0	\$7.15
New Mexico	0	\$7.50
New York	0	\$7.15
North Carolina	1	\$6.55
North Dakota	1	\$6.55
Ohio	0	\$7.30
Oklahoma	1	\$6.55
Oregon	0	\$8.40
Pennsylvania	0	\$7.15
Rhode Island	0	\$7.40
South Carolina	1	\$0.00
South Dakota	1	\$6.55
Tennessee	1	\$0.00
Texas	1	\$6.55
Utah	1	\$6.55
Vermont	0	\$8.06
Virginia	1	\$6.55
Washington	0	\$8.55
West Virginia	0	\$7.25
Wisconsin	1	\$6.50
Wyoming	1	\$5.15
Federal rate as of July 24, 2008		\$6.55

Source: <http://www.dol.gov/esa/minwage/america.htm>



State	Entrepreneurs per 100,000 People	0 or 1
Alabama	210	0
Alaska	440	1
Arizona	490	1
Arkansas	390	1
California	440	1
Colorado	430	1
Connecticut	300	0
Delaware	200	0
Florida	370	1
Georgia	590	1
Hawaii	220	0
Idaho	370	1
Illinois	260	0
Indiana	280	0
Iowa	190	0
Kansas	250	0
Kentucky	360	1
Louisiana	260	0
Maine	380	1
Maryland	230	0
Massachusetts	280	0
Michigan	280	0
Minnesota	210	0
Mississippi	360	1
Missouri	150	0
Montana	530	1
Nebraska	270	0
Nevada	380	1
New Hampshire	270	0
New Jersey	280	0
New Mexico	580	1
New York	400	1
North Carolina	230	0
North Dakota	280	0
Ohio	190	0
Oklahoma	300	0
Oregon	370	1
Pennsylvania	140	0
Rhode Island	250	0
South Carolina	250	0
South Dakota	300	0
Tennessee	330	0
Texas	370	1
Utah	400	1
Vermont	270	0
Virginia	200	0
Washington	270	0
West Virginia	170	0
Wisconsin	170	0
Wyoming	270	0
United States Total	320	

Source: [http://www.kauffman.org/uploadedFiles/kiea\\_042709.pdf](http://www.kauffman.org/uploadedFiles/kiea_042709.pdf)



State	# of HI Mandates	0 or 1
Alabama	19	1
Alaska	28	1
Arizona	29	1
Arkansas	41	0
California	50	0
Colorado	49	0
Connecticut	51	0
Delaware	25	1
Florida	48	0
Georgia	41	0
Hawaii	23	1
Idaho	15	1
Illinois	40	0
Indiana	37	1
Iowa	25	1
Kansas	37	1
Kentucky	33	1
Louisiana	43	0
Maine	53	0
Maryland	63	0
Massachusetts	43	1
Michigan	26	1
Minnesota	64	0
Mississippi	29	1
Missouri	39	0
Montana	40	0
Nebraska	32	1
Nevada	52	0
New Hampshire	39	0
New Jersey	42	0
New Mexico	51	0
New York	55	0
North Carolina	47	0
North Dakota	34	1
Ohio	26	1
Oklahoma	36	1
Oregon	36	1
Pennsylvania	38	1
Rhode Island	47	0
South Carolina	29	1
South Dakota	31	1
Tennessee	40	0
Texas	54	0
Utah	23	1
Vermont	27	1
Virginia	55	0
Washington	53	0
West Virginia	34	1
Wisconsin	38	1
Wyoming	32	1
United States Avg	39	

Source: [http://www.cabi.org/cabi\\_contents/resources/pdf/HealthInsuranceMandates2008.pdf](http://www.cabi.org/cabi_contents/resources/pdf/HealthInsuranceMandates2008.pdf)



## Appendix III – Variable Distributions: Occupations Requiring Licensing

State	# of Occupations requiring Licensing 2007	0 or 1
Alabama	70	1
Alaska	109	0
Arizona	72	1
Arkansas	128	0
California	177	0
Colorado	68	1
Connecticut	155	0
Delaware	83	1
Florida	104	0
Georgia	85	1
Hawaii	64	1
Idaho	61	1
Illinois	93	0
Indiana	85	1
Iowa	85	1
Kansas	56	1
Kentucky	91	0
Louisiana	88	1
Maine	134	0
Maryland	98	0
Massachusetts	107	0
Michigan	116	0
Minnesota	95	0
Mississippi	68	1
Missouri	41	1
Montana	79	1
Nebraska	96	0
Nevada	95	0
New Hampshire	130	0
New Jersey	114	0
New Mexico	104	0
New York	77	1
North Carolina	107	0
North Dakota	69	1
Ohio	88	1
Oklahoma	91	1
Oregon	107	0
Pennsylvania	62	1
Rhode Island	116	0
South Carolina	60	1
South Dakota	90	1
Tennessee	110	0
Texas	78	1
Utah	84	1
Vermont	107	0
Virginia	89	1
Washington	53	1
West Virginia	77	1
Wisconsin	111	0
Wyoming	74	1
United States Avg.	92	

Source: <http://reason.org/news/show/1002854.html>



State	Unemployment rate	0 or 1
Alabama	5.0	1
Alaska	6.7	0
Arizona	5.5	1
Arkansas	5.1	1
California	7.2	0
Colorado	4.9	1
Connecticut	5.7	1
Delaware	4.8	1
Florida	6.2	0
Georgia	6.2	0
Hawaii	3.9	1
Idaho	4.9	1
Illinois	6.5	0
Indiana	5.9	0
Iowa	4.1	1
Kansas	4.4	1
Kentucky	6.4	0
Louisiana	4.6	1
Maine	5.4	1
Maryland	4.4	1
Massachusetts	5.3	1
Michigan	8.4	0
Minnesota	5.4	1
Mississippi	6.9	0
Missouri	6.1	0
Montana	4.5	1
Nebraska	3.3	1
Nevada	6.7	0
New Hampshire	3.8	1
New Jersey	5.5	1
New Mexico	4.2	1
New York	5.4	1
North Carolina	6.3	0
North Dakota	3.2	1
Ohio	6.5	0
Oklahoma	3.8	1
Oregon	6.4	0
Pennsylvania	5.4	1
Rhode Island	7.8	0
South Carolina	6.9	0
South Dakota	3.0	1
Tennessee	6.4	0
Texas	4.9	1
Utah	3.4	1
Vermont	4.8	1
Virginia	4.0	1
Washington	5.3	1
West Virginia	4.3	1
Wisconsin	4.7	1
Wyoming	3.1	1
United States Avg.	5.8	

Source: <http://www.bls.gov/lau/lastrk08.htm>



## Appendix III – Variable Distributions: Top Corporate Marginal Tax Rate

State	Top Tax Rate	0 or 1
Alabama	6.50	1
Alaska	9.40	0
Arizona	6.97	0
Arkansas	6.50	1
California	8.84	0
Colorado	4.63	1
Connecticut	7.50	0
Delaware	8.70	0
Florida	5.50	1
Georgia	6.00	1
Hawaii	6.40	1
Idaho	7.60	0
Illinois	7.30	0
Indiana	8.50	0
Iowa	12.00	0
Kansas	4.00	1
Kentucky	6.00	1
Louisiana	8.00	0
Maine	8.93	0
Maryland	8.30	0
Massachusetts	9.50	0
Michigan	4.95	1
Minnesota	9.80	0
Mississippi	5.00	1
Missouri	6.25	1
Montana	6.75	0
Nebraska	7.81	0
Nevada	0.00	1
New Hampshire	8.50	0
New Jersey	9.00	0
New Mexico	7.60	0
New York	7.50	0
North Carolina	6.90	0
North Dakota	6.50	1
Ohio	8.50	0
Oklahoma	6.00	1
Oregon	6.60	0
Pennsylvania	9.99	0
Rhode Island	9.00	0
South Carolina	5.00	1
South Dakota	0.00	1
Tennessee	6.50	1
Texas	1.00	1
Utah	5.00	1
Vermont	8.50	0
Virginia	6.00	1
Washington	0.00	1
West Virginia	8.50	0
Wisconsin	7.90	0
Wyoming	0.00	1
United States Avg.	6.51	

Source: [http://www.taxadmin.org/fial/rate/corp\\_inc.html](http://www.taxadmin.org/fial/rate/corp_inc.html)



State	Tax Rate	0 or 1
Alabama	5.00	1
Alaska	0.00	1
Arizona	4.54	1
Arkansas	7.00	0
California	9.30	0
Colorado	4.63	1
Connecticut	5.00	1
Delaware	5.95	0
Florida	0.00	1
Georgia	6.00	0
Hawaii	8.25	0
Idaho	7.80	0
Illinois	3.00	1
Indiana	3.40	1
Iowa	8.98	0
Kansas	6.45	0
Kentucky	6.00	0
Louisiana	6.00	0
Maine	8.50	0
Maryland	5.50	0
Massachusetts	5.30	0
Michigan	4.35	1
Minnesota	7.85	0
Mississippi	5.00	1
Missouri	6.00	0
Montana	6.90	0
Nebraska	6.84	0
Nevada	0.00	1
New Hampshire	0.00	1
New Jersey	8.97	0
New Mexico	5.30	0
New York	6.85	0
North Carolina	7.75	0
North Dakota	5.54	0
Ohio	6.24	0
Oklahoma	5.50	0
Oregon	9.00	0
Pennsylvania	3.07	1
Rhode Island	7.00	0
South Carolina	7.00	0
South Dakota	0.00	1
Tennessee	0.00	1
Texas	0.00	1
Utah	5.00	1
Vermont	9.50	0
Virginia	5.75	0
Washington	0.00	1
West Virginia	6.50	0
Wisconsin	6.75	0
Wyoming	0.00	1
United States Avg.	5.08	

Source: [http://www.taxadmin.org/fta/rate/ind\\_inc.html](http://www.taxadmin.org/fta/rate/ind_inc.html)



- <sup>1</sup> “Davis-Bacon Legislative Briefing Packet: Making the case for prevailing wage survey reform.” Alliance for Worker Freedom, February 2008. [http://www.workerfreedom.org/userfiles/file/AWF\\_DB\\_Brief.pdf](http://www.workerfreedom.org/userfiles/file/AWF_DB_Brief.pdf), p. 2.
- <sup>2</sup> Victoria Craig Bunce and JP Wieske, “Health Insurance Mandates in the States 2008.” Council for Affordable Health Insurance, 2008. [http://www.cahi.org/cahi\\_contents/resources/pdf/HealthInsuranceMandates2008.pdf](http://www.cahi.org/cahi_contents/resources/pdf/HealthInsuranceMandates2008.pdf), p.2
- <sup>3</sup> Adam B. Summers. “Occupational Licensing: Ranking the States and Exploring Alternatives,” Reason Foundation, August 2007. <http://reason.org/files/762c8fe96431b6fa5e27ca64eaa1818b.pdf>, p. 50.
- <sup>4</sup> Adam B. Summers, “State-by-State Occupational Licensing List,” Reason Foundation, August 1, 2007. <http://reason.org/news/show/1002854.html>.
- <sup>5</sup> State: Union Membership, Coverage, Density, and Employment by State and Sector, 1983-2008 <http://www.unionstats.com/>
- <sup>6</sup> Ibid.
- <sup>7</sup> Ibid.
- <sup>8</sup> Ibid.
- <sup>9</sup> Ibid.
- <sup>10</sup> Ibid.
- <sup>11</sup> Ibid.
- <sup>12</sup> Ibid.
- <sup>13</sup> Ibid.
- <sup>14</sup> Ibid.
- <sup>15</sup> Ibid.
- <sup>16</sup> Ibid.
- <sup>17</sup> Ibid.
- <sup>18</sup> Ibid.
- <sup>19</sup> Ibid.
- <sup>20</sup> Ibid.
- <sup>21</sup> Ibid.
- <sup>22</sup> Ibid.
- <sup>23</sup> Ibid.