



Economic Outlook Rank (1=best 50=worst) A forecast based on a state's standing (equally weighted average) in the 15 important state policy variables shown below. Data reflect state + local rates and revenues and any effect of federal deductibility.



Variable	Data	Rank
Top Marginal Personal Income Tax Rate	0.00%	1
Top Marginal Corporate Income Tax Rate	9.25%	42
Personal Income Tax Progressivity (change in tax liability per \$1,000 of income)	\$0.00	2
Property Tax Burden (per \$1,000 of personal income)	\$55.27	50
Sales Tax Burden (per \$1,000 of personal income)	\$0.00	1
Remaining Tax Burden (per \$1,000 of personal income)	\$21.27	32
Estate/Inheritance Tax Levied?	No	1
Recently Legislated Tax Changes (2007 & 2008, per \$1,000 of personal income)	\$0.84	39
Debt Service as a Share of Tax Revenue	10.0%	46
Public Employees Per 10,000 of Population (full-time equivalent)	544.9	23
State Liability System Survey (tort litigation treatment, judicial impartiality, etc.)	64.7	16
State Minimum Wage (federal floor is \$6.55)	\$7.25	37
Average Workers' Compensation Costs (per \$100 of payroll)	\$3.06	46
Right-to-Work State? (option to join or support a union)	No	50
Number of Tax or Expenditure Limits (0= least/worst, 3=most/best)	0	29

120 Rich States, Poor States

4 2 0 -2 -4

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Non-Farm Payroll Employment Cumulative Growth 1997-2007

13.8% Rank: 20

- NH - U.S.