



**KANSAS ASSOCIATION
OF SCHOOL BOARDS**

Serving Educational Leaders, Inspiring Student Success

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Testimony before the Governor's Council on Tax Reform

by

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Chairpersons Lee and Morris; Members of the Council:

On behalf of the Kansas Association of School Boards, we appreciate the opportunity to share some thoughts. Our comments will focus on why we believe investing tax dollars in education will improve the lives of individual Kansas and the state as a whole. The funding available for education is determined by the state and local tax system.

Recommendation One: Agree on goals and measures of success for all Kansans.

It is importation to determine the right goals and how to measure them, then look for the right policies to achieve them.

Some common economic measures for states include personal income growth, jobs growth and population growth. There is concern that Kansas is not growing as fast as the rest of the nation on these measures. However, these factors do NOT tell you how the average person in a state is doing. For example, if a state is growing in population but its population is getting poorer, is that success?

One way to measure overall economic prosperity is **per capita income**, which divides total state income by population. KASB used data from the U.S. Bureau of Economic Analysis to compare state per capita income over the past 20 years: in 1998, 2008 and 2018. (Page 9)

Kansas per capita income has remained steady compared to the rest of the nation over the past 20 years but has lagged in the past 10 years.

We found that Kansas's ranking has been surprising steady: 25th in the nation in 1998, 21st in 2008 and 25th in 2018. By this measure, rather than declining, Kansas has consistently been in about the middle of the nation for the past two decades.

In terms of growth, Kansas per capita income increased 96.2 percent over the past 20 years; almost the same as the U.S. average of 97.6%. However, over the past 10 years, Kansas per capita income increased just 26.2 percent, compared to the U.S. average of 33.1 percent – which means Kansas overperformed in the 2000's and underperformed in the 2010's.

(The data also show the impact of the Great Recession: in general, about two-thirds of growth in the past 20 years occurred from 1998 to 2008, just one-third in the past 10 years.)

Per Capita Income and Population Growth: the slowest growing states in population had higher per capita income than the fastest growing states and both increased income at about the same rate.

Next, we wanted to look at whether population growth seems to help per capita income. In other words, does having more people moving into your state (or fewer leaving) improve the well-being income for the average resident? According to data from the BEA, Kansas ranked 37th in population growth over the past 20 years and 35th over the past 10 years – on the edge between the middle and lowest third of state. (Page 10)

We found very little difference between population growth and per capita income growth. As the chart below show, the 10 states with highest growth over the past 20 years increased per capita income 96.3%, almost identical to Kansas (96.2 percent) and less than one percent different than the 10 slowest growing states (95.5 percent). Over the past 10 years, **both** the fastest and slowest growing states did better than Kansas, but both groups were slightly below the U.S. average. In addition, the 10 states with the **slowest** population growth had a higher average per capita income than the **fastest** growing states.

Per capita personal income (Dollars)					
Bureau of Economic Analysis					
Last updated: September 24, 2019-- revised statistics for 1998-2018.					
GeoName	1998	2008	2018	% Change 1998-18	% Change 2008-18
Kansas	\$26,238	\$40,791	\$51,471	96.2%	26.2%
U.S.	\$27,557	\$40,904	\$54,446	97.6%	33.1%
10 Faster Growing States (2008-18)	\$25,663	\$37,999	\$50,379	96.3%	32.6%
10 Slowest Growing States	\$26,763	\$39,969	\$52,332	95.5%	30.9%
10 Highest State-Local Tax Burden 2012	\$33,692	\$50,725	\$68,058	102.0%	34.2%
10 Lowest Tax Burden	\$28,043	\$43,638	\$55,786	98.9%	27.8%
10 Highest Percent with 4 years college	\$31,216	\$48,187	\$64,274	105.9%	33.4%
10 Lowest Percent with 4 years college	\$22,921	\$34,293	\$43,934	91.7%	28.1%
Plains States (ND, SD, NE, KS, MN, IA, MO)	\$25,765	\$40,143	\$52,541	103.9%	30.9%
Border States(CO, KS, NE, OK, MO) + IA	\$25,902	\$39,644	\$51,216	97.7%	29.2%

*Per capita income and tax burden: Based on 2012 state and local taxes as a percentage of state income, the highest tax states had higher **average** income and higher income **growth** per capita than the lowest tax states.*

A report from the [Tax Foundation \(https://taxfoundation.org/publications/state-local-tax-burden-rankings/\)](https://taxfoundation.org/publications/state-local-tax-burden-rankings/) showed the combined state and local tax burden as a percent of state income in 2012 – a ranking about halfway through the last decade. (Kansas ranked about in the middle, 23rd, meaning 22 states had higher tax burden and 27 had a lower tax burden. That was the year before Kansas began significant income tax cuts, which have been largely, but not completely, reversed.)

The 10 states with **highest tax burden** had a substantially **higher per capita income** than the lowest tax burden states. In 2018, the highest tax states had per capita income of over \$68,000 compared to about \$56,000 in the lowest tax states. (Both were higher than Kansas.)

In addition, the **high tax states** had higher income **GROWTH**. High tax states increased about three percent faster than low tax states over the past 20 years and 6.4 percent faster over the past 10 years.

For those who remember some of the tax battles of the past decade, it is interesting to look at Florida and Texas, often held up for their low tax, no income tax policies and rapid growth (the 7th and 4th fastest growing states over the past 20 years). Yet both states had **LOWER** per capita income than Kansas in 2018, and very little difference in per capita income growth. Since 1998, Florida PCI grown 86.5 percent, Kansas 96.2 percent, Texas 97.5 percent; since 2008, Florida 32.1 percent, Kansas 26.2 percent, Texas 28.2 percent. **In fact, both Texas and Florida had lower per capita income growth than the U.S. average.** Their reputation for economic growth is based on population growth, which either is the result of or leads to more jobs, but not improvement in **average** income for residents.

Per Capita Income and Educational Attainment: states with the highest levels of education had much higher average income and much higher income growth than states with the lowest levels.

Why might higher tax states also be higher income states? This is certainly something for the committee to explore, but one plausible reason is that the biggest combined state and local tax expenditure for most states is education. Therefore, we wanted to see how education levels impact per capita income.

Quite a lot. The 10 states with the highest percentage of adults over 24 with at least four years of college have significantly higher average per capita income than the 10 states with lowest percentage: a difference of almost \$20,000 per year in 2018. In addition, states with the highest college attainment increased per capita income much more than the lowest states, growing 14 percent faster over the past 20 years and 5.3 percent more over the past 10.

Cost of living differences: when adjusted for regional cost differences, Kansas is higher in per capita income, but other trends are not changed.

GeoName	2008 Adjusted Per Capita Income	2018 Adjusted Per Capita Income	Percent Change 2008-2018
Kansas	\$39,027	\$51,819	32.8%
U.S.	\$41,022	\$54,213	32.2%
10 Faster Growing States (2008-18)	\$45,679	\$57,190	25.2%
10 Slowest Growing States	\$40,904	\$54,446	33.1%
10 Highest State-Local Tax Burden 2012	\$47,756	\$64,236	34.5%
10 Lowest Tax Burden	\$45,647	\$58,736	28.7%
10 Highest Percent with 4 years college	\$44,668	\$59,662	33.6%
10 Lowest Percent with 4 years college	\$37,947	\$49,149	29.5%
Plains States (ND, SD, NE, KS, MN, IA, MO)	\$44,740	\$57,934	29.5%
Border States(CO, KS, NE, OK, MO) + IA	\$43,687	\$55,732	27.6%

We also adjusted states for cost of living differences using a statistic from the BEA called Regional Price Parity (RPP). (Page 11) This data not available earlier than 2008, and because the most recent RPP adjustments are for 2017, we used those for 2018. Because Kansas has relatively low living costs, it moves the state’s per capita income ranking up from 21st to 7th in 2008 and from 25th to 16th in 2018.

When applied to all states, we found it tended to narrow the difference in average per capita income, but did not significantly change the rates of increase for various groups.

These results indicate that fast or slow population growth does not make much difference in average income of residents; that higher tax burdens are more associated with higher income and growth than low tax burdens and higher education levels are more highly associated with higher income growth than low education levels.

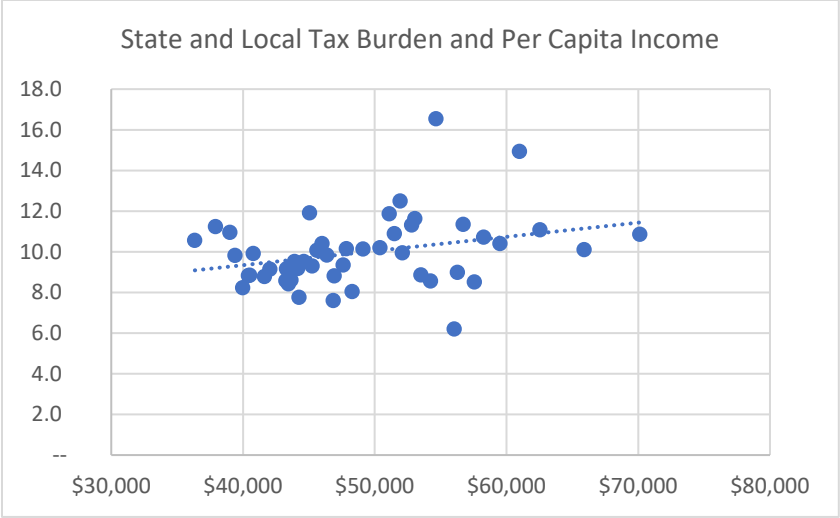
Another indicator – poverty rates – shows similar results.

Per capita income is only one indicator. For example, a state could have higher or growing per capita income, but that could be an average of both high income among top earners and high poverty rates. When looking at 2018 poverty rates from the U.S. Census Bureau, Kansas was slightly above average in ranking: 29th in poverty among families; 31st for poverty among all persons and 31st for children. (The higher the number, the LOWER the poverty rate.) (Page 12)

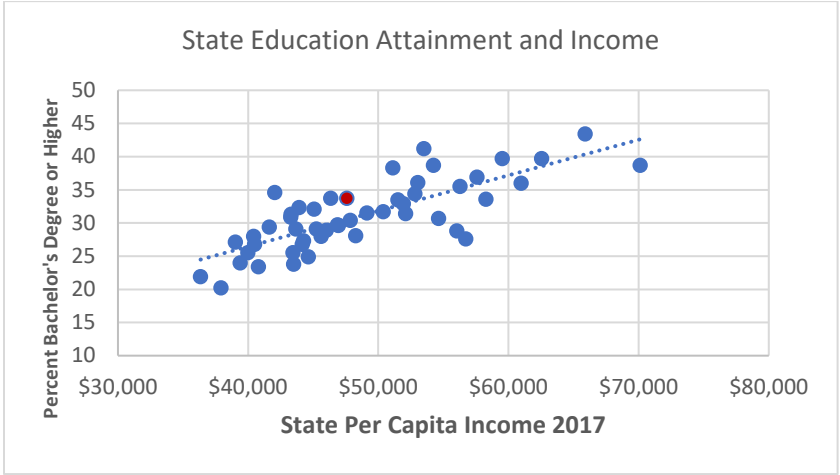
The data also show that that the fastest growing states had slightly lower poverty rates than the slowest growing states. But the states with the 10 highest tax burdens had **lower** average poverty rates than the 10 lowest tax states, and the 10 states with the highest percentage of bachelor’s degrees had much lower poverty rates than the 10 states with the lowest percentage of BA degrees.

GeoName	Percent in Poverty: All Families	Percent in Poverty: All people	Percent in Poverty: Under 18
Kansas	8	12	14.9
U.S.	9.3	13.1	18.0
10 Faster Growing States (2008-18)	8.3	12.2	15.9
10 Slowest Growing States	9.4	13.6	18.3
10 Highest State-Local Tax Burden 2012	8.7	12.7	17.0
10 Lowest Tax Burden	11.0	15.4	21.4
10 Highest Percent with 4 years college	6.9	10.4	13.6
10 Lowest Percent with 4 years college	11.7	16.0	22.2
Plains States (ND, SD, NE, KS, MN, IA, MO)	7.2	11.5	13.9
Border States(CO, KS, NE, OK, MO) + IA	8.2	12.1	15.5

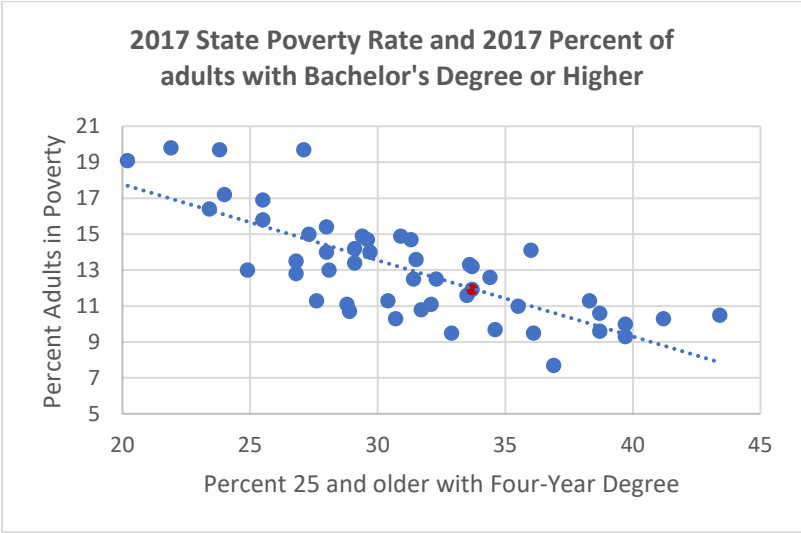
These results are consistent with previous KASB studies. First that states with high tax burdens are slightly more likely to have higher per capita income:



Second that states with high education levels are more likely to have higher per capita income:



Third, that states with higher education levels have less poverty:



Recommendation Two: The Kansas tax structure must continue to support equity in school funding.

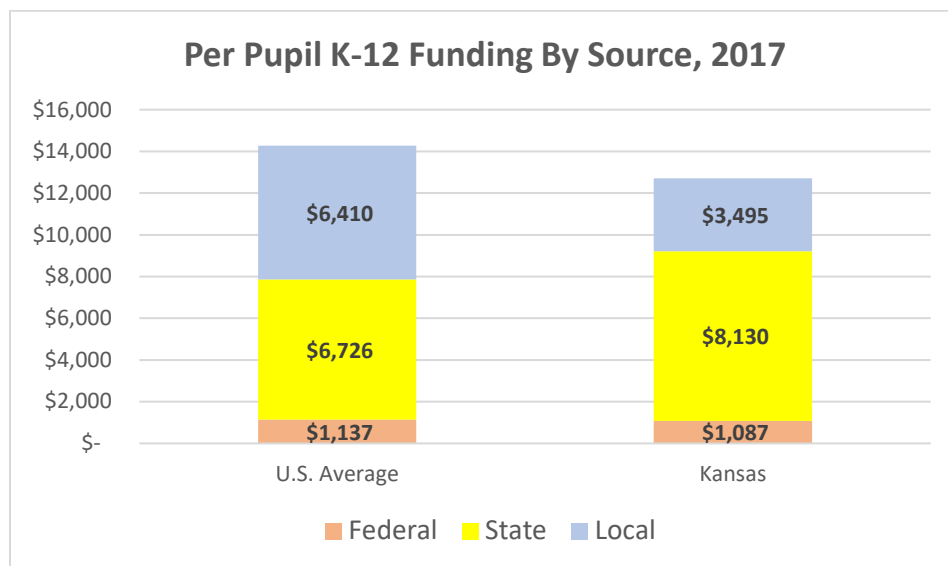
Article Six of the Kansas Constitution requires the state Legislature to “make suitable provision for finance of the educational interests of the state.” The Kansas Supreme Court has found that suitable provision means both adequacy and equity. Let’s begin with equity.

The Kansas Supreme Court has ruled the state must not allow significant “wealth-based disparities” in local school funding; in order words, it cannot allow spending that requires much higher taxes in low wealth communities.

This is important not just for relative tax equity; in other words, that there are not big differences in what taxpayers must pay to a constitutional duty to educate children. It is also important because communities with the greatest percentage of high need students, especially those in poverty, are often less likely to have the resources to address those needs. Perhaps the biggest challenge we face in education is helping low income, disabled and other children with special needs narrow the gaps with their more advantaged peers.

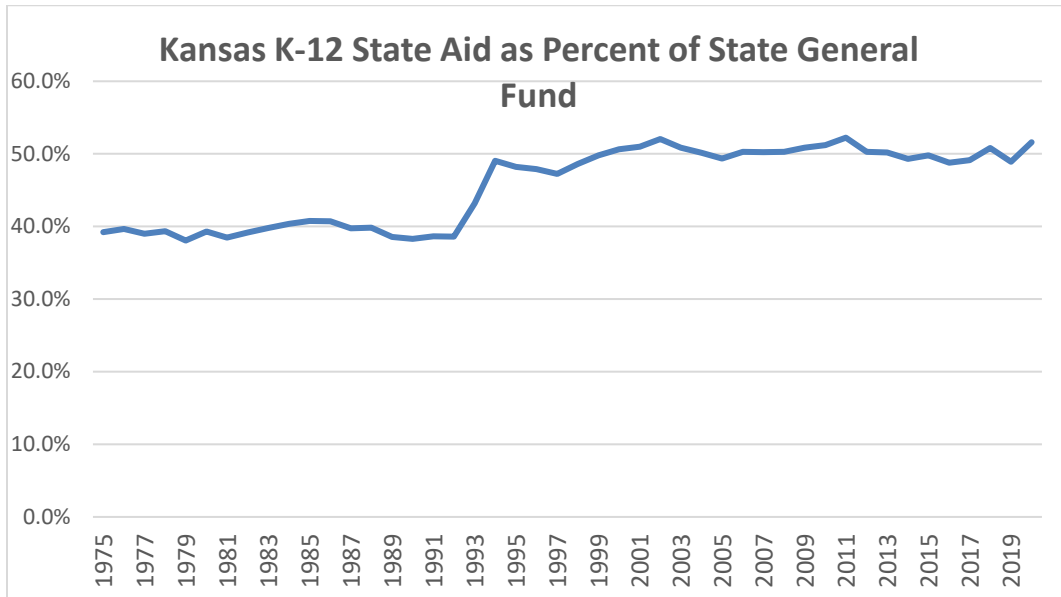
Kansas has addressed this issue by having the state fully fund a base or foundational amount of student, adjusted by weighting factors to address higher costs; and by “equalizing” local option operating budgets, capital outlay funds and bond issue payments. This has two consequences. First, it means that Kansas provides more in state aid than most states, and K-12 education aid is a higher share of the state budget. Second, it means Kansas relies less on local revenues sources, especially property taxes. This has been a policy choice back to the school finance system passed in 1992, which is still the basic system today.

As the chart below shows, in 2017 Kansas total revenue was about \$1,500 per pupil below the U.S. average. Kansas was slightly lower in federal aid, about \$50 per pupil. Kansas provided about \$1,400 more in state aid per pupil but was \$2,900 lower in local revenues.



One concern is that K-12 funding is crowding out other state programs and priorities. But in fact, K-12 education has basically been around 50 percent of the state general fund budget since the mid-1990’s. The percentage has increased in recent years primarily because of increased KPERS contributions.

Because KPERS (and therefore educational expenditure for KPERS) has been underfunded over the past several decades, the Legislature is forced to add more funding to keep the program sound over the long run. Foundation state aid and equalization aid have actually declined slightly as a percentage of the SGF.



Here are the challenges:

- If state revenues do not grow as fast, or are reduced more, than education costs, then either K-12 state aid will have to take up a larger share of the state budget or will have to be reduced.
- If K-12 state aid is reduced, then either total education funding will have to be reduced, or more funding will have to be raised locally, primarily through property taxes.
- If more school funding is raised locally, the state will have to provide more equalization aid, or create unconstitutional disparities in local taxes required to fund those efforts.

Recommendation Three: the Kansas tax structure should support adequate funding for education, including the ability to compete with other states.

The Kansas Supreme Court defined school finance adequacy as schools having the resource to provide to all students the ability to achieve seven capacities called the “Rose” standards, including “Sufficient levels of academic or vocational skills to enable public school students to **compete favorably with their counterparts in surrounding states**, in academics or in the job market.”

From 2009 to 2017, in part directly due to state tax policies that reduced state revenues, Kansas total and per pupil funding declined in “real” (inflation-adjusted) terms. That continued until the Legislature began implementing a six-year plan, finally approved by the Supreme Court in response to the *Gannon* case, designed to response operating funding to 2009 inflated-adjusted levels. These facts are important because:

Funding matters in student achievement. The courts, Kansas cost studies commissioned by the Legislature, and independent research all agree that funding is an important factor is student

educational performance: more funding is associated with better results. The reason is simple: more funding helps districts provide additional support for students who are not succeeding.

Despite spending less than the average, Kansas educational attainment has been above average, and improved over time. Kansas consistently provides less total revenue per pupil than the U.S. average, while generally equally or exceeding the U.S. average on most academic measures. Based on lagging indicators, Kansas ranks above the U.S. average on adult high school completion, postsecondary participation and four-year college degrees – which is directly associated with higher state income and lower poverty. These indicators have been increasing for decades.

Improvements in education attainment have followed “real” (above inflation) increase in funding. Prior to 2009, Kansas (and other states) generally provided annual K-12 funding increases above inflation in prior decades, and Kansas educational attainment has steadily increased, to the highest levels ever. This has helped boost Kansas’s earnings and reduce poverty.

Kansas Education Levels and Earnings	1	2	3	4	5	6	7
	1990 Percent at Education Levels	2018 Population By 1990 Ed Level	2018 Average Kansas Earnings by Education Level	Hypothetical 2018 Earnings at 1990 Education Levels	2018 Percent at Education Levels	Actual Number at Education Level 2018	2018 Earnings at Actual Education Levels
Population 25 years and over		1,911,426	\$39,658			1,911,426	
No High School Diploma	18.7%	357,437	\$26,462	\$9,458,488,950	9.0%	172,033	\$4,552,337,246
High school graduate only (includes equivalency)	32.5%	621,213	\$30,792	\$19,128,404,552	25.4%	485,753	\$14,957,306,376
Some college, or Associate's Degree	27.3%	521,819	\$35,549	\$18,550,154,225	31.7%	607,497	\$21,595,910,853
Bachelor's degree	14.4%	275,245	\$49,852	\$13,721,530,889	21.1%	402,368	\$20,058,849,536
Graduate or professional degree	7.0%	133,800	\$61,361	\$8,210,090,755	12.8%	243,775	\$14,958,277,775
<i>Total Wage Earnings:</i>				\$69,068,669,371			\$76,122,681,786
Increase in Earning Due to Higher Education Levels							\$7,054,012,415

As Kansas funding has fallen compared to other states, Kansas educational indicators have also lagged. Since 2009, Kansas’ national ranking has fallen on national reading and math tests from top 10 to about the U.S. average. Our high school graduation **ranking** has also fallen, although the rate itself has increased.

Kansas per pupil funding has fallen behind other states. From 2009 to 2017, Kansas per pupil funding lagged behind the average of the nation and surrounding states. So did Kansas teacher salaries, the largest educational expenditures.

If Kansas funding continues to fall behind other states, we risk a decline in our relative educational advantage. If the Legislature stays committed to the plan approved last session, Kansas should be in a better position to compete with other states – but it will take a tax structure that produces the revenue to provide that funding and meet other important state needs.

Per capita personal income (Dollars)									
Bureau of Economic Analysis									
Last updated: September 24, 2019-- revised statistics for 1998-2018.									
GeoName	1998	Rank	2008	Rank	2018	Rank	Rank Change 1998-18	% Change 1998-18	% Change 2008-18
Column1	Column	Column	Column	Column	Column	Column	Column	Column	Column1
United States	\$27,557		\$40,904		\$54,446			97.6%	33.1%
Alabama	\$22,692	42	\$33,353	45	\$42,238	48	-6	86.1%	26.6%
Alaska*	\$29,220	13	\$47,749	8	\$59,420	11	2	103.4%	24.4%
Arizona	\$24,176	38	\$35,563	38	\$44,329	43	-5	83.4%	24.6%
Arkansas	\$21,222	49	\$31,940	49	\$43,233	46	3	103.7%	35.4%
California	\$29,100	15	\$43,890	12	\$63,557	6	9	118.4%	44.8%
Colorado	\$29,903	9	\$42,689	15	\$58,456	12	-3	95.5%	36.9%
Connecticut	\$37,835	2	\$61,165	1	\$76,456	2	0	102.1%	25.0%
Delaware	\$29,479	11	\$40,722	22	\$52,507	22	-11	78.1%	28.9%
District of Columbia	\$38,097	1	\$61,117	2	\$82,005	1	0	115.3%	34.2%
Florida	\$26,854	21	\$39,247	26	\$50,070	29	-8	86.5%	27.6%
Georgia	\$26,159	26	\$35,175	41	\$46,482	38	-12	77.7%	32.1%
Hawaii*	\$26,769	22	\$42,080	16	\$55,418	18	4	107.0%	31.7%
Idaho	\$22,816	41	\$32,722	48	\$43,901	44	-3	92.4%	34.2%
Illinois	\$29,934	8	\$43,267	13	\$56,839	15	-7	89.9%	31.4%
Indiana	\$25,813	28	\$35,228	40	\$47,149	36	-8	82.7%	33.8%
Iowa	\$25,260	34	\$38,537	30	\$50,124	28	6	98.4%	30.1%
Kansas	\$26,238	25	\$40,791	21	\$51,471	25	0	96.2%	26.2%
Kentucky	\$22,469	43	\$32,757	47	\$42,458	47	-4	89.0%	29.6%
Louisiana	\$22,283	45	\$37,891	31	\$46,242	40	5	107.5%	22.0%
Maine	\$24,794	36	\$37,054	34	\$48,905	31	5	97.2%	32.0%
Maryland	\$31,486	6	\$49,428	5	\$63,354	7	-1	101.2%	28.2%
Massachusetts	\$32,914	4	\$51,916	4	\$71,683	3	1	117.8%	38.1%
Michigan	\$27,432	18	\$35,700	37	\$48,423	33	-15	76.5%	35.6%
Minnesota	\$29,187	14	\$43,104	14	\$57,515	14	0	97.1%	33.4%
Mississippi	\$20,180	51	\$30,479	51	\$37,834	51	0	87.5%	24.1%
Missouri	\$25,564	31	\$37,054	34	\$47,746	34	-3	86.8%	28.9%
Montana	\$21,494	47	\$35,253	39	\$47,538	35	12	121.2%	34.8%
Nebraska	\$26,454	23	\$40,225	24	\$53,263	21	2	101.3%	32.4%
Nevada	\$29,291	12	\$38,734	28	\$49,176	30	-18	67.9%	27.0%
New Hampshire	\$30,293	7	\$45,694	9	\$61,294	9	-2	102.3%	34.1%
New Jersey	\$34,660	3	\$52,005	3	\$68,236	5	-2	96.9%	31.2%
New Mexico	\$21,389	48	\$33,443	44	\$41,609	49	-1	94.5%	24.4%
New York	\$32,022	5	\$48,328	7	\$68,668	4	1	114.4%	42.1%
North Carolina	\$25,454	33	\$37,687	32	\$46,117	42	-9	81.2%	22.4%
North Dakota	\$23,327	39	\$40,384	23	\$55,452	17	22	137.7%	37.3%
Ohio	\$26,454	23	\$36,596	36	\$48,739	32	-9	84.2%	33.2%
Oklahoma	\$21,992	46	\$38,568	29	\$46,233	41	5	110.2%	19.9%
Oregon	\$26,063	27	\$37,067	33	\$50,843	26	1	95.1%	37.2%
Pennsylvania	\$27,327	19	\$41,512	18	\$56,225	16	3	105.7%	35.4%
Rhode Island	\$27,552	17	\$41,755	17	\$54,850	19	-2	99.1%	31.4%
South Carolina	\$22,947	40	\$32,962	46	\$43,702	45	-5	90.4%	32.6%
South Dakota	\$24,328	37	\$40,909	19	\$52,216	23	14	114.6%	27.6%
Tennessee	\$25,141	35	\$34,830	42	\$46,900	37	-2	86.5%	34.7%
Texas	\$25,502	32	\$39,271	25	\$50,355	27	5	97.5%	28.2%
Utah	\$22,284	44	\$33,857	43	\$46,320	39	5	107.9%	36.8%
Vermont	\$25,667	30	\$40,904	20	\$54,173	20	10	111.1%	32.4%
Virginia	\$28,992	16	\$45,437	10	\$57,799	13	3	99.4%	27.2%
Washington	\$29,531	10	\$44,558	11	\$62,026	8	2	110.0%	39.2%
West Virginia	\$20,453	50	\$31,258	50	\$40,873	50	0	99.8%	30.8%
Wisconsin	\$27,054	20	\$38,910	27	\$51,592	24	-4	90.7%	32.6%
Wyoming	\$25,741	29	\$48,593	6	\$60,361	10	19	134.5%	24.2%

Population (Number of persons)							
Bureau of Economic Analysis							
<i>Last updated: September 24, 2019-- revised statistics for 1998-2018.</i>							
GeoName	1998	2008	2018	Percent Change 1998-2018	Rank	Percent Change 2008-2018	Rank
Column1	Column2	Column3	Column4	Column	Column	Column	Column
United States	275,854,104	304,093,966	327,167,434	18.6%		7.6%	
Alabama	4,404,701	4,718,206	4,887,871	11.0%	33	3.6%	36
Alaska*	619,932	687,455	737,438	19.0%	19	7.3%	23
Arizona	4,883,342	6,280,362	7,171,646	46.9%	2	14.2%	10
Arkansas	2,626,289	2,874,554	3,013,825	14.8%	28	4.8%	30
California	32,987,675	36,604,337	39,557,045	19.9%	17	8.1%	20
Colorado	4,116,639	4,889,730	5,695,564	38.4%	6	16.5%	4
Connecticut	3,365,352	3,545,579	3,572,665	6.2%	42	0.8%	45
Delaware	763,335	883,874	967,171	26.7%	12	9.4%	16
District of Columbia	565,230	580,236	702,455	24.3%	14	21.1%	1
Florida	15,486,559	18,527,305	21,299,325	37.5%	7	15.0%	6
Georgia	7,863,536	9,504,843	10,519,475	33.8%	8	10.7%	14
Hawaii*	1,215,233	1,332,213	1,420,491	16.9%	23	6.6%	26
Idaho	1,252,330	1,534,320	1,754,208	40.1%	5	14.3%	9
Illinois	12,271,847	12,747,038	12,741,080	3.8%	47	0.0%	50
Indiana	5,998,880	6,424,806	6,691,878	11.6%	32	4.2%	34
Iowa	2,902,872	3,016,734	3,156,145	8.7%	38	4.6%	31
Kansas	2,660,598	2,808,076	2,911,505	9.4%	37	3.7%	35
Kentucky	3,985,390	4,289,878	4,468,402	12.1%	31	4.2%	33
Louisiana	4,440,344	4,435,586	4,659,978	4.9%	43	5.1%	29
Maine	1,259,127	1,330,509	1,338,404	6.3%	41	0.6%	46
Maryland	5,204,464	5,684,965	6,042,718	16.1%	26	6.3%	27
Massachusetts	6,271,838	6,468,967	6,902,149	10.0%	35	6.7%	25
Michigan	9,847,942	9,946,889	9,995,915	1.5%	50	0.5%	47
Minnesota	4,813,412	5,247,018	5,611,179	16.6%	25	6.9%	24
Mississippi	2,804,834	2,947,806	2,986,530	6.5%	40	1.3%	44
Missouri	5,521,765	5,923,916	6,126,452	11.0%	34	3.4%	37
Montana	892,431	976,415	1,062,305	19.0%	18	8.8%	17
Nebraska	1,695,816	1,796,378	1,929,268	13.8%	29	7.4%	22
Nevada	1,853,191	2,653,630	3,034,392	63.7%	1	14.3%	8
New Hampshire	1,205,940	1,315,906	1,356,458	12.5%	30	3.1%	38
New Jersey	8,287,418	8,711,090	8,908,520	7.5%	39	2.3%	40
New Mexico	1,793,484	2,010,662	2,095,428	16.8%	24	4.2%	32
New York	18,755,906	19,212,436	19,542,209	4.2%	46	1.7%	41
North Carolina	7,809,121	9,309,449	10,383,620	33.0%	9	11.5%	12
North Dakota	647,532	657,569	760,077	17.4%	22	15.6%	5
Ohio	11,311,536	11,515,391	11,689,442	3.3%	48	1.5%	43
Oklahoma	3,405,194	3,668,976	3,943,079	15.8%	27	7.5%	21
Oregon	3,352,449	3,768,748	4,190,713	25.0%	13	11.2%	13
Pennsylvania	12,245,672	12,612,285	12,807,060	4.6%	44	1.5%	42
Rhode Island	1,031,155	1,055,003	1,057,315	2.5%	49	0.2%	49
South Carolina	3,919,235	4,528,996	5,084,127	29.7%	11	12.3%	11
South Dakota	746,058	799,124	882,235	18.3%	20	10.4%	15
Tennessee	5,570,045	6,247,411	6,770,010	21.5%	16	8.4%	19
Texas	20,157,531	24,309,039	28,701,845	42.4%	4	18.1%	3
Utah	2,165,960	2,663,029	3,161,105	45.9%	3	18.7%	2
Vermont	600,416	624,151	626,299	4.3%	45	0.3%	48
Virginia	6,900,918	7,833,496	8,517,685	23.4%	15	8.7%	18
Washington	5,769,562	6,562,231	7,535,591	30.6%	10	14.8%	7
West Virginia	1,815,609	1,840,310	1,805,832	-0.5%	51	-1.9%	51
Wisconsin	5,297,672	5,640,996	5,813,568	9.7%	36	3.1%	39
Wyoming	490,787	546,043	577,737	17.7%	21	5.8%	28

Regional Price Parities and Adjusted State Per Capita Income							
2018							
GeoName	Regional Price Parity 2008	2008 Adjusted Per Capita Income	Rank	Regional Price Parity 2017	2018 Adjusted Per Capita Income	Rank	Rank Change 2008-2018
United States	100			100			
Alabama	87.6	\$38,074	36	86.7	\$48,717	42	-6
Alaska*	106.9	\$44,667	11	104.4	\$56,916	17	-6
Arizona	100.6	\$35,351	48	96.4	\$45,984	49	-1
Arkansas	86.9	\$36,755	43	86.5	\$49,980	40	3
California	113.1	\$38,806	32	114.8	\$55,363	23	9
Colorado	100.4	\$42,519	19	103.2	\$56,643	18	1
Connecticut	110.7	\$55,253	1	108	\$70,793	1	0
Delaware	102	\$39,924	30	100.1	\$52,455	28	2
District of Columbia	115.6	\$52,869	2	116.9	\$70,150	2	0
Florida	100.8	\$38,936	31	99.9	\$50,120	39	-8
Georgia	93.5	\$37,620	39	92.5	\$50,251	38	1
Hawaii*	118.1	\$35,631	46	118.5	\$46,766	48	-2
Idaho	95.2	\$34,372	51	93	\$47,205	46	5
Illinois	100.2	\$43,181	16	98.5	\$57,705	14	2
Indiana	91.2	\$38,627	33	89.8	\$52,504	27	6
Iowa	88.6	\$43,495	14	89.8	\$55,817	21	-7
Kansas	89.3	\$45,679	7	90	\$57,190	16	-9
Kentucky	88.9	\$36,847	42	87.9	\$48,303	44	-2
Louisiana	90.7	\$41,776	24	90.1	\$51,323	33	-9
Maine	98	\$37,810	37	98.4	\$49,700	41	-4
Maryland	110.3	\$44,812	10	109.4	\$57,910	13	-3
Massachusetts	108.3	\$47,937	4	107.9	\$66,435	3	1
Michigan	95.4	\$37,421	40	93	\$52,068	29	11
Minnesota	97.4	\$44,255	12	97.5	\$58,990	10	2
Mississippi	86.4	\$35,277	49	85.7	\$44,147	51	-2
Missouri	87.8	\$42,203	21	89.5	\$53,347	25	-4
Montana	95.3	\$36,992	41	94.6	\$50,252	37	4
Nebraska	89.7	\$44,844	9	89.6	\$59,445	7	2
Nevada	100.8	\$38,427	35	97.6	\$50,385	36	-1
New Hampshire	107.2	\$42,625	18	105.8	\$57,934	12	6
New Jersey	112.9	\$46,063	6	112.9	\$60,439	6	0
New Mexico	94.4	\$35,427	47	93.3	\$44,597	50	-3
New York	115.1	\$41,988	22	115.8	\$59,299	8	14
North Carolina	92	\$40,964	26	91.3	\$50,512	35	-9
North Dakota	88.5	\$45,632	8	90.1	\$61,545	5	3
Ohio	90	\$40,662	29	88.9	\$54,825	24	5
Oklahoma	88.9	\$43,384	15	89	\$51,947	30	-15
Oregon	98.3	\$37,708	38	99.5	\$51,098	34	4
Pennsylvania	98.2	\$42,273	20	97.9	\$57,431	15	5
Rhode Island	100.2	\$41,672	25	98.6	\$55,629	22	3
South Carolina	91.1	\$36,182	44	90.4	\$48,343	43	1
South Dakota	86.9	\$47,076	5	88.2	\$59,202	9	-4
Tennessee	90.5	\$38,486	34	90.4	\$51,881	32	2
Texas	96.5	\$40,695	28	97	\$51,912	31	-3
Utah	96.8	\$34,976	50	97	\$47,753	45	5
Vermont	100.4	\$40,741	27	102.5	\$52,852	26	1
Virginia	102.8	\$44,199	13	102.1	\$56,610	19	-6
Washington	103.2	\$43,176	17	106.4	\$58,295	11	6
West Virginia	87	\$35,929	45	87	\$46,980	47	-2
Wisconsin	93	\$41,839	23	92.4	\$55,835	20	3
Wyoming	96.1	\$50,565	3	95.2	\$63,404	4	-1

Poverty Rates						
2018 - U.S. Census						
Percent with income below poverty, last 12 months						
GeoName	All Families	Rank	All people	Rank	Under 18	Rank
Column1	Column	Column3	Column	Column5	Column	Column7
United States						
Alabama	12.2	7	16.8	7	23.8	6
Alaska*	7.5	33	10.9	39	14.1	34
Arizona	9.9	16	14	15	20.1	15
Arkansas	12.7	5	17.2	5	24.7	4
California	9.1	21	12.8	26	17.4	25
Colorado	6.2	44	9.6	45	11.9	45
Connecticut	7.1	36	10.4	42	14.1	34
Delaware	8.4	26	12.5	28	18.7	19
District of Columbia	11.3	10	16.2	8	23.1	7
Florida	9.7	17	13.6	18	19.7	16
Georgia	10.8	12	14.3	13	20.5	13
Hawaii*	5.7	48	8.8	50	11.9	45
Idaho	8.2	27	11.8	32	14.3	33
Illinois	8.5	25	12.1	30	16.2	28
Indiana	9.3	20	13.1	21	18	22
Iowa	7.2	35	11.2	34	13.5	40
Kansas	8	29	12	31	14.9	31
Kentucky	12.6	6	16.9	6	23	8
Louisiana	13.6	3	18.6	3	26.2	3
Maine	7.3	34	11.6	33	14.5	32
Maryland	6	47	9	48	11.6	48
Massachusetts	6.5	42	10	44	12.2	43
Michigan	9.5	19	14.1	14	19.4	18
Minnesota	5.7	48	9.6	45	11.7	47
Mississippi	15	2	19.7	1	27.8	1
Missouri	9	24	13.2	20	18.3	21
Montana	7.7	32	13	23	16	29
Nebraska	7.1	36	11	36	12.9	41
Nevada	9.1	21	12.9	24	17.7	24
New Hampshire	4.7	51	7.6	51	10.6	49
New Jersey	6.9	41	9.5	47	13.7	38
New Mexico	15.1	1	19.5	2	26.3	2
New York	10	15	13.6	18	18.6	20
North Carolina	10.2	14	14	15	20.2	14
North Dakota	5.7	48	10.7	40	9.9	50
Ohio	9.7	17	13.9	17	19.5	17
Oklahoma	11.4	8	15.6	9	21.7	11
Oregon	8	29	12.6	27	15.7	30
Pennsylvania	8.1	28	12.2	29	16.8	26
Rhode Island	9.1	21	12.9	24	18	22
South Carolina	10.8	12	15.3	10	22.6	9
South Dakota	8	29	13.1	21	16.4	27
Tennessee	11.3	10	15.3	10	22.3	10
Texas	11.4	8	14.9	12	21.1	12
Utah	6.1	46	9	48	9.5	51
Vermont	6.2	44	11	36	12.1	44
Virginia	7.1	36	10.7	40	13.7	38
Washington	6.3	43	10.3	43	12.5	42
West Virginia	13	4	17.8	4	24.5	5
Wisconsin	7	40	11	36	14	36
Wyoming	7.1	36	11.1	35	13.8	37