

Income Per Capita by State, Fiscal Year 2008

State	Income Per Capita	Rank
U.S.	\$44,254	—
Alabama	\$36,372	43
Alaska	\$44,872	18
Arizona	\$38,174	35
Arkansas	\$33,395	48
California	\$47,706	11
Colorado	\$48,300	9
Connecticut	\$63,160	1
Delaware	\$44,889	17
Florida	\$46,293	15
Georgia	\$37,850	38
Hawaii	\$46,512	14
Idaho	\$36,492	42
Illinois	\$46,693	13
Indiana	\$37,279	40
Iowa	\$38,636	32
Kansas	\$40,784	24
Kentucky	\$34,339	47
Louisiana	\$39,116	29
Maine	\$38,309	34
Maryland	\$52,709	6
Massachusetts	\$56,661	2
Michigan	\$39,273	28
Minnesota	\$46,106	16
Mississippi	\$31,836	50
Missouri	\$38,084	37
Montana	\$36,793	41
Nebraska	\$40,499	25
Nevada	\$49,371	7
New Hampshire	\$48,033	10
New Jersey	\$56,116	3
New Mexico	\$36,031	44
New York	\$55,032	4
North Carolina	\$37,508	39
North Dakota	\$39,612	26
Ohio	\$38,925	31
Oklahoma	\$38,415	33
Oregon	\$39,444	27
Pennsylvania	\$43,796	20
Rhode Island	\$44,463	19

South Carolina	\$35,419	46
South Dakota	\$39,103	30
Tennessee	\$38,090	36
Texas	\$42,796	21
Utah	\$35,971	45
Vermont	\$42,626	22
Virginia	\$47,666	12
Washington	\$48,574	8
West Virginia	\$32,145	49
Wisconsin	\$40,953	23
Wyoming	\$53,163	5
D.C.	\$70,730	–

Source: Tax Foundation Special Report No. 163, "State-Local Tax Burdens Dip as Income Growth Outpaces Tax Growth". The income measure used adds the following to Bureau of Economic Analysis's personal income measure: capital gains realizations, pension and life insurance distributions, corporate income taxes paid, and taxes on production and imports less subsidies. It subtracts from personal income the fungible portion of Medicare and Medicaid, estimated Medicare benefits that are provided via supplementary contributions, initial contributions to pension income and life insurance from employers, and the annual investment income of life insurance carriers and pensions that is included in personal income.