



# Analytics

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**RE: Free at last!**

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Although many folks may not ever feel free from government these days, according to the Tax Foundation national “Tax Freedom Day” occurs on April 9<sup>th</sup> and the date for Delaware taxpayers is April 10<sup>th</sup>. Freedom Day is the date at which taxpayers will have earned enough money to pay this year's tax obligations at the federal, state and local levels. It takes Delawareans 100 days to just pay their government tab. When compared to the dates for other states, Delaware ranks 20<sup>th</sup>, with the worst ranking (#1) going to Connecticut (April 30) and the best ranking to Alaska (March 23). The following are other current Tax Foundation rankings for the First State.

State and Local Per Capita Tax Burden (FY2008): With a ranking of 16<sup>th</sup>, Delaware has a state and local per capita tax burden that is above the median (Wyoming, at #25). When compared to its neighbors, Delaware has the lowest ranking. Delaware also has a better ranking than Rhode Island (the other small East Coast state), and Virginia, which traditionally is viewed as a low-tax, business friendly state.

STATE	TAX BURDEN: STATE & LOCAL	RANKING
Connecticut	\$7,007	1
New Jersey	\$6,610	2
Maryland	\$5,669	4
Virginia	\$4,669	9
Rhode Island	\$4,533	10
Pennsylvania	\$4,463	11
Washington State	\$4,334	15
<b>Delaware</b>	<b>\$4,253</b>	<b>16</b>
Wisconsin	\$4,194	17
Wyoming	\$3,714	25

State Business Tax Climate (2010) : Delaware (#8) significantly outperformed its neighbors with regard to its business tax climate. New Jersey is dead last (#50), with Maryland not far behind at #45 and struggling New York is #49.

STATE	RANK
South Dakota	1
New Hampshire	7
<b>Delaware</b>	<b>8</b>
Washington State	9
Virginia	15
North Dakota	25
Pennsylvania	27
Maryland	45
New York	49
New Jersey	50



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State and Local Tax Burden as a Percentage of State Income (FY2008): Again, when compared to its neighbors, Delaware has a lower state and local tax burden as a percentage of state income. New Jersey has the highest state and local tax burden as a percentage of state income. Delaware ranks just above the median (Kentucky at #25).

STATE	STATE & LOCAL TAXES AS PERCENT OF STATE INCOME	RANK
New Jersey	11.8%	1
Maryland	10.8%	4
Pennsylvania	10.2%	11
Virginia	9.8%	18
Massachusetts	9.5%	23
<b>Delaware</b>	<b>9.5%</b>	<b>24</b>
Kentucky	9.4%	25

State Debt Per Capita (FY2008): Delaware's state debt per capita is in the top 10 of the nation; it is higher than its neighbors, outpacing New Jersey by \$471. Significantly, Delaware is \$3,332 above the median (Pennsylvania at #25). This is a result of Delaware in recent fiscal years covering the gap between spending and revenues by floating debt.

STATE	STATE DEBT PER CAPITA	RANK
Massachusetts	\$11,024	1
Connecticut	\$7,882	4
<b>Delaware</b>	<b>\$6,574</b>	<b>5</b>
New Jersey	\$6,103	6
Maryland	\$4,086	14
Pennsylvania	\$3,242	25
Virginia	\$2,820	31

Joanne Butler, Senior Research Fellow  
Center for Economic Policy and Analysis