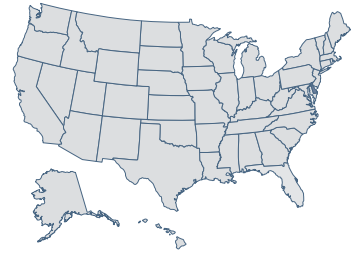


Delaware

28 Economic Performance
Rank: 2009

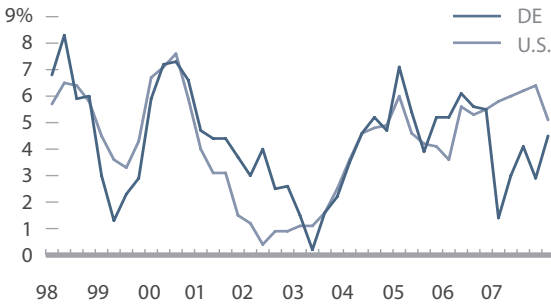
31 Economic Outlook
Rank: 2009



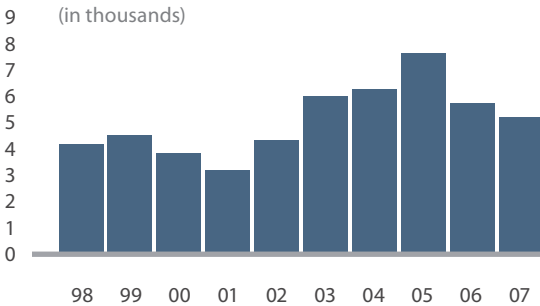
Economic Performance Rank (1=best 50=worst)

A historical measure based on a state's performance (equally weighted average) in the three important performance variables shown below. These variables are highly influenced by state policy.

Personal Income Per Capita Cumulative Growth 1997-2007 **48.8%** **Rank: 34**



Absolute Domestic Migration Cumulative 1998-2007 **51,010** **Rank: 19**



Non-Farm Payroll Employment Cumulative Growth 1997-2007 **12.7%** **Rank: 24**



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.

Historical Ranking Comparison
2008 ECONOMIC OUTLOOK RANK

31

Variable	Data	Rank
Top Marginal Personal Income Tax Rate	7.20%	37
Top Marginal Corporate Income Tax Rate	8.70%	36
Personal Income Tax Progressivity (change in tax liability per \$1,000 of income)	\$11.34	35
Property Tax Burden (per \$1,000 of personal income)	\$16.47	3
Sales Tax Burden (per \$1,000 of personal income)	\$0.00	1
Remaining Tax Burden (per \$1,000 of personal income)	\$33.74	49
Estate/Inheritance Tax Levied?	No	1
Recently Legislated Tax Changes (2007 & 2008, per \$1,000 of personal income)	\$1.24	45
Debt Service as a Share of Tax Revenue	6.9%	16
Public Employees Per 10,000 of Population (full-time equivalent)	593.1	36
State Liability System Survey (tort litigation treatment, judicial impartiality, etc.)	71.5	1
State Minimum Wage (federal floor is \$6.55)	\$7.15	32
Average Workers' Compensation Costs (per \$100 of payroll)	\$2.96	43
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)	2	4