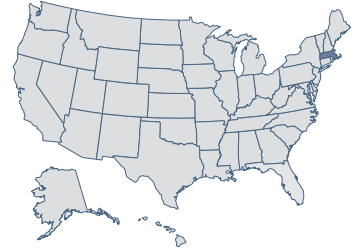


Massachusetts

36 Economic Performance
Rank: 2009

26 Economic Outlook
Rank: 2009



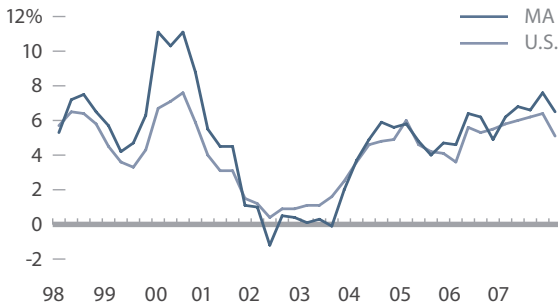
Economic Performance Rank (1=best 50=worst)

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.

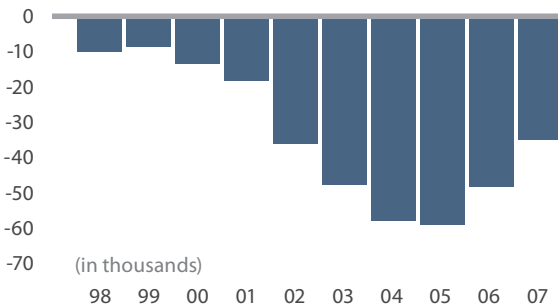
Economic Outlook Rank (1=best 50=worst)

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.

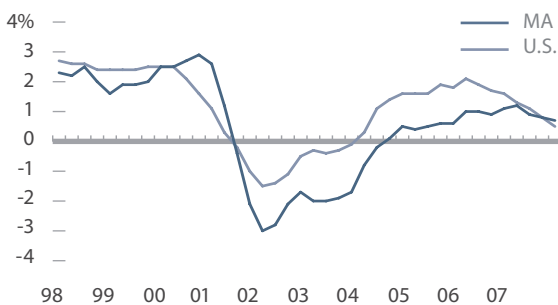
Personal Income Per Capita Cumulative Growth 1997-2007 **61.4%** **Rank: 7**



Absolute Domestic Migration Cumulative 1998-2007 **-335,391** **Rank: 43**



Non-Farm Payroll Employment Cumulative Growth 1997-2007 **5.3%** **Rank: 44**



Historical Ranking Comparison
2008 ECONOMIC OUTLOOK RANK

22

Variable	Data	Rank
Top Marginal Personal Income Tax Rate	5.30%	20
Top Marginal Corporate Income Tax Rate	9.50%	44
Personal Income Tax Progressivity (change in tax liability per \$1,000 of income)	\$2.92	17
Property Tax Burden (per \$1,000 of personal income)	\$37.45	36
Sales Tax Burden (per \$1,000 of personal income)	\$12.55	8
Remaining Tax Burden (per \$1,000 of personal income)	\$11.50	1
Estate/Inheritance Tax Levied?	Yes	50
Recently Legislated Tax Changes (2007 & 2008, per \$1,000 of personal income)	\$0.61	36
Debt Service as a Share of Tax Revenue	13.3%	50
Public Employees Per 10,000 of Population (full-time equivalent)	516.2	12
State Liability System Survey (tort litigation treatment, judicial impartiality, etc.)	63.5	18
State Minimum Wage (federal floor is \$6.55)	\$8.00	48
Average Workers' Compensation Costs (per \$100 of payroll)	\$1.39	3
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)	1	13