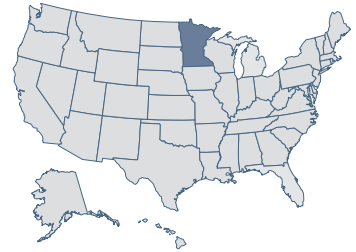


# Minnesota

**34** Economic Performance  
Rank: 2009

**40** Economic Outlook  
Rank: 2009



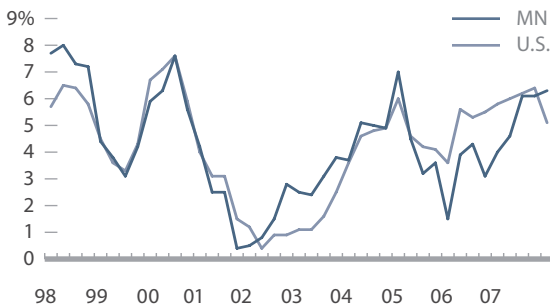
**Economic Performance Rank** (1=best 50=worst)

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.

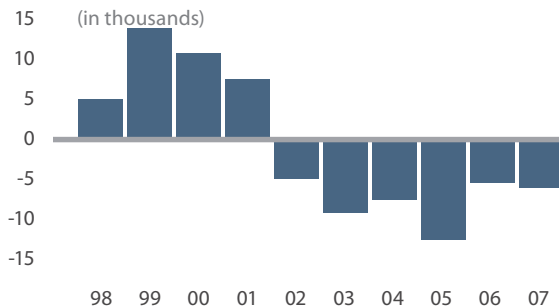
**Economic Outlook Rank** (1=best 50=worst)

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.

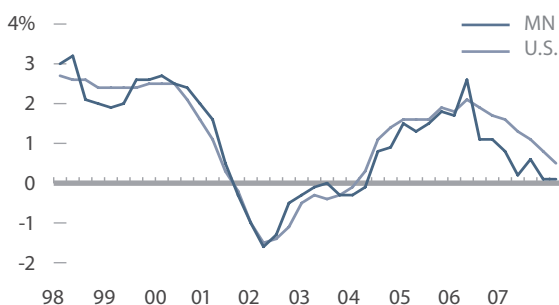
**Personal Income Per Capita Cumulative Growth 1997-2007** **50.7%** **Rank: 31**



**Absolute Domestic Migration Cumulative 1998-2007** **-8,267** **Rank: 30**



**Non-Farm Payroll Employment Cumulative Growth 1997-2007** **10.9%** **Rank: 28**



Historical Ranking Comparison  
**2008 ECONOMIC OUTLOOK RANK**

**39**

Variable	Data	Rank
Top Marginal Personal Income Tax Rate	7.85%	40
Top Marginal Corporate Income Tax Rate	9.80%	45
Personal Income Tax Progressivity (change in tax liability per \$1,000 of income)	\$9.10	27
Property Tax Burden (per \$1,000 of personal income)	\$27.34	17
Sales Tax Burden (per \$1,000 of personal income)	\$20.62	18
Remaining Tax Burden (per \$1,000 of personal income)	\$23.34	37
Estate/Inheritance Tax Levied?	Yes	50
Recently Legislated Tax Changes (2007 & 2008, per \$1,000 of personal income)	\$1.08	43
Debt Service as a Share of Tax Revenue	7.6%	25
Public Employees Per 10,000 of Population (full-time equivalent)	539.6	21
State Liability System Survey (tort litigation treatment, judicial impartiality, etc.)	66.5	11
State Minimum Wage (federal floor is \$6.55)	\$6.55	1
Average Workers' Compensation Costs (per \$100 of payroll)	\$2.33	27
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)	0	29