

## Non-Farm Payroll Employment 1997-2007

How does the state of Iowa compare in non-farm payroll employment growth to the states that do not have a personal income tax? The figures below show the growth in non-farm payroll employment from 1997 to 2007 in Iowa, seven states — Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming — that do not impose a state personal income tax, and two additional states — New Hampshire and Tennessee — that tax only dividend and interest income.

- Iowa ranks at the bottom for growth in non-farm payroll employment, far below the top-performing non-personal-income tax state. Nevada saw growth of 45% vs. growth of only 7.8% in Iowa.

Nevada	45.0%
Wyoming	28.3%
Florida	25.5%
Texas	20.3%
Alaska	18.1%
Washington	16.6%
South Dakota	15.2%
New Hampshire	13.8%
Tennessee	8.3%
<b>Iowa</b>	<b>7.8%</b>

*Source: Arthur B. Laffer, Stephen Moore & Jonathan Williams, "Rich States, Poor States: ALEC-Laffer State Economic Competitiveness Index," 2nd Edition, 2009.*

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