



BEST STATES TO PRACTICE 2010

Looking for the Land of Smiling Physicians? Our “traffic light guide” to state-level data on conditions affecting physicians’ wallets should help. For each state, we present numbers on cost of living, Medicare pay, taxes, malpractice premiums, and more — each color-coded traffic-light style. Lots of green boxes means go. Lots of red — put the brakes on that move.

State	Work GPCI	Cost-of-Living Index	State Income Tax Rates	MEDICAL LIABILITY AVG. PREMIUMS			Physicians per 100,000 Residents	Medical Board Disciplinary Actions per 1,000 Physicians
				Internal Medicine	General Surgery	OB/GYN		
Alabama	0.982	91.86	5% on \$3K	\$8K	\$31K	\$42K	218.0	2.55
Alaska	1.5	133.93	0%	\$9K	\$33K	\$56K	228.0	6.54
Arizona	0.988	104.27	4.54% on \$150K	\$20K	\$52K-\$92K	\$67K-\$103K	210.0	5.12
Arkansas	0.961	90.18	7% on \$33K	\$8K	\$25K	\$43K	203.0	3.61
California	North: 1.055; South: 1.034	131.46	9.55% on \$47K	\$7K-\$20K	\$23K-\$68K	\$30K-\$90K	269.0	2.37
Colorado	0.986	100.83	4.63% on all income	\$13K	\$47K	\$55K	260.0	4.54
Connecticut	1.038	128.8	3% on \$10K; 6.6% on \$500K	\$15K-\$35K	\$65K-\$81K	\$107K-\$170K	376.0	1.97
Delaware	1.011	100.45	6.95% on \$60K	\$13K-\$17K	\$41K-\$58K	\$76K	251.0	3.15
District of Columbia	1.047	137.9	8.5% on \$40K	\$24K	\$73K	\$147K	807.2	3.81
Florida	0.987	97.99	0%	\$21K-\$55K	\$74K-\$215K	\$105K-\$239K	248.0	2.35
Georgia	0.994	92.41	6% on \$7K	\$10K-\$16K	\$30K-\$60K	\$68K-\$93K	217.0	2.4
Hawaii	0.998	163	9% on \$150K; 11% on \$200K	\$10K	\$37K	\$62K	317.0	4.04
Idaho	0.967	92.07	7.8% on \$26K	\$7K	\$20K-\$29K	\$33K-\$48K	169.0	3.07
Illinois	1.002	97.5	3% on all income	\$17K-\$41K	\$43K-\$127K	\$60K-\$178K	280.0	3.9
Indiana	0.986	95.02	3.4% on all income	\$10K	\$35K-\$45K	\$54K-\$73K	217.0	2.73
Iowa	0.965	94.77	8.98% on \$63K	\$7K	\$18K-\$34K	\$27K-\$46K	189.0	4.56
Kansas	0.969	91.48	6.45% on \$30K	\$10K	\$35K	\$49K-\$52K	223.0	2.57
Kentucky	0.969	89.18	6% on \$75K	\$11K	\$45K	\$60K-\$70K	232.0	5.87
Louisiana	0.978	96.91	6% on \$50K	\$18K	\$56K-\$64K	\$78K-\$88K	262.0	4.74
Maine	0.971	119.2	8.5% on \$20K	\$8K-\$10K	\$26K-\$31K	\$43K-\$50K	278.0	4.44
Maryland	1.003	125.4	2% on \$1K; 6.25% on \$1 million	\$13K-\$21K	\$48K-\$81K	\$91K-\$158K	421.0	2.2
Massachusetts	1.018	117.1	5.3% on all income	\$13K	\$40K	\$97K	469.0	2.46
Michigan	1.017	97.6	4.35% on all income	\$9K-\$38K	\$36K-\$143K	\$36K-\$136K	250.0	2.49
Minnesota	0.992	101.58	7.85% on \$75K	\$4K	\$11K-\$17K	\$17K-\$23K	293.0	0.95

KEY

WORK GPCI: CMS' Geographic Practice Cost Index is an adjustment in Medicare pay. Median: 1.0.

COST-OF-LIVING INDEX: Computed by the federal government. Median: 100.

STATE INCOME TAX RATES: From the Federation of Tax Administrators; many states have graduated income tax rates.

MEDICAL LIABILITY AVERAGE PREMIUMS: From MyMedicalPracticeInsurance.com; ranges supplied for where averages vary widely by location and insurer.

PHYSICIANS PER CAPITA: From the U.S. Census, reflects competition level.

MEDICAL BOARD DISCIPLINARY ACTIONS: From Public Citizen, reflects physician autonomy.

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BEST STATES TO PRACTICE 2010 *continued*

State	Work GPCI	Cost-of-Living Index	State Income Tax Rates	MEDICAL LIABILITY AVG. PREMIUMS			Physicians per 100,000 Residents	Medical Board Disciplinary Actions per 1,000 Physicians
				Internal Medicine	General Surgery	OB/GYN		
Mississippi	0.959	91.43	5% on \$10K	\$6K-\$17K	\$41K-\$58K	\$56K-\$82K	178.0	1.87
Missouri	0.977	96.1	6% on \$9K	\$11K-\$26K	\$28K-\$132K	\$47K-\$132K	246.0	2.96
Montana	0.955	101.3	6.9% on \$15K	\$15K	\$56K-\$62K	\$71K-\$93K	221.0	3.38
Nebraska	0.959	91.67	6.84% on \$27K	\$5K	\$15K	\$23K	245.0	4.34
Nevada	1.002	102.5	0%	\$8K-\$34K	\$29K-\$118K	\$42K-\$169K	188.0	2.63
New Hampshire	0.982	117.1	0%	\$9K-\$17K	\$37K-\$49K	\$60K-\$77K	275.0	2.1
New Jersey	1.05	127.23	1.4% on \$20K; 10.75% on \$1 million	\$19K	\$42K-\$64K	\$50K-\$171K	316.0	2.44
New Mexico	0.973	99.9	4.9% on \$16K	\$11K	\$59K	\$74K	244.0	3.14
New York	NYC & Suburbs: 1.04; Rest of NY: 0.997	128.02	4% on \$8K; 8.97% on \$500K	\$9K-\$33K	\$30K-\$106K	\$50K-\$195K	396.0	3.41
North Carolina	0.972	96.43	7.75% on \$60K	\$10K	\$33K-\$53K	\$42K-\$82K	254.0	4.02
North Dakota	0.947	94.7	1.84% on \$34K; 4.86% on \$374K	\$6K-\$13K	\$18K-\$37K	\$27K-\$44K	244.0	4.99
Ohio	0.993	93.64	0.68% on \$5K; 6.25% on \$200K	\$13K-\$40K	\$40K-\$141K	\$56K-\$171K	267.0	5.33
Oklahoma	0.964	89.48	5.5% on \$9K	\$12K-\$15K	\$39K-\$51K	\$56K-\$63K	174.0	5.02
Oregon	0.985	105.03	9% on \$8K; 11% on \$250K	\$9K	\$28K-\$37K	\$36K-\$64K	275.0	3.88
Pennsylvania	1.005	100.87	3.07% on all income	\$7K-\$27K	\$22K-\$137K	\$35K-\$172K	305.0	2.66
Rhode Island	1.013	121.7	9% on \$172K; 9.9% on \$373K	\$12K-\$16K	\$44K-\$57K	\$111K-\$117K	376.0	2.85
South Carolina	0.975	98.62	7% on \$13K	\$9K-\$11K	\$41K-\$45K	\$45K-\$49K	230.0	1.23
South Dakota	0.942	92.8	0%	\$4K	\$13K	\$20K-\$21K	219.0	2.57
Tennessee	0.978	89.05	0%	\$9K-\$11K	\$36K-\$41K	\$51K-\$60K	264.0	2.44
Texas	Houston: 1.016; Rest of Texas: 0.994	91.26	0%	\$9K-\$32K	\$20K-\$107K	\$27K-\$152K	214.0	2.6
Utah	0.977	95.25	5% on all income	\$9K-\$13K	\$44K-\$68K	\$62K-\$95K	208.0	3.36
Vermont	0.968	119.9	9% on \$172K; 9.5% on \$373K	\$7K-\$10K	\$23K-\$28K	\$44K-\$52K	374.0	3.28
Virginia	0.982	98	5.75% on \$17K	\$13K	\$45K-\$59K	\$61K-\$72K	274.5	2.96
Washington	1.001	103.59	0%	\$13K-\$15K	\$45K-\$59K	\$61K-\$72K	270.0	2.46
West Virginia	0.973	94.68	6.5% on \$60K	\$21K-\$23K	\$58K-\$79K	\$80K-\$113K	232.0	3.11
Wisconsin	0.988	96.81	4.6% on \$10K; 7.75% on \$225K	\$6K	\$14K-\$23K	\$18K-\$35K	259.0	1.64
Wyoming	0.956	98.3	0%	\$17K-\$22K	\$59K-\$78K	\$84K-\$97K	184.0	4.16

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