



# Where **PRACTICE**

**Wondering which states are the best, and worst, to hang a shingle? Are you working in doc nirvana, or looking for the way out? Check out our chart for hard data on key factors — including pay, cost-of-living, physicians per capita, the malpractice and physician-discipline climate, and state income taxes — that make a state physician-friendly or hostile.**

**NOTES:**

1. CMS' Geographic Practice Cost Index, an adjustment factor in Medicare rates, reflects the reimbursement environment.
2. Federal cost of living index reflects the expense climate.
3. Physician-density data according to State HealthFacts.org, reflects the competitive climate.
4. Malpractice climate as reported by Protect Patients Now, a med-mal tort reform group.
5. Rate of medical board disciplinary actions, according to Public Citizen, reflects climate for physician autonomy.
6. State tax rates in 2009, according to the Tax Foundation, a research group. Rates are estimates. Actual rate may vary.

\*Some local jurisdictions apply additional income taxes.

States Where ...	Medicare Work GPCI <sup>1</sup>	Cost of Living <sup>2</sup>	Physicians Per 1,000 Residents <sup>3</sup>	Malpractice Climate <sup>4</sup>	Medical Board Major Disciplinary Actions Per 1,000 Physicians <sup>5</sup>	State Income Taxes <sup>6</sup>
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**Medicare Pays Well**

Alaska	1.500	✓	128.8	2.15	Serious Problems	6.54	0
California, North	1.051	✓		2.60			
New Jersey	1.050	✓	126.2	3.32	In Crisis	2.44	6.4-10.25%*
New York City	1.049	✓					
DC Metro Area	1.047	✓	138.4	7.56		3.81	

**The Living Is Cheap**

Oklahoma	1.000	87.2	✓	2.04	Serious Problems	5.02	5.50%
Arkansas	1.000	88.6	✓	2.03	Serious Problems	3.61	7%*
Tennessee	1.000	88.7	✓	2.59	In Crisis	2.44	0
Georgia	1.005	90.4	✓	2.14	Serious Problems	2.4	6%
Kansas	1.000	90.4	✓	2.35	Verging on Crisis	2.57	6.50%

**The Competition Is Thin**

Idaho	1.000	92.5	1.71	✓	Stable	3.07	7.80%
Mississippi	1.000	91.2	1.81	✓	Serious Problems	1.87	5%
Wyoming	1.000	97	1.90	✓	In Crisis	4.16	0
Arkansas	1.000	88.6	2.03	✓	Serious Problems	3.61	7%*
Oklahoma	1.000	87.2	2.04	✓	Serious Problems	5.02	5.50%

**The Malpractice Climate Is Stable**

California	1.027	134	2.60	Stable	✓	2.37	9.30%
Colorado	1.000	104.4	2.65	Stable	✓	4.54	4.63%
Idaho	1.000	92.5	1.71	Stable	✓	3.07	7.80%
Indiana	1.000	92	2.20	Stable	✓	2.73	3.4%*
Louisiana	1.000	98.2	2.61	Stable	✓	4.74	6%
New Mexico	1.000	99.9	2.35	Stable	✓	3.14	5.30%
Texas	1.006	90.5	2.15	Stable	✓	2.6	0
Wisconsin	1.000	96.4	2.60	Stable	✓	1.64	6.75-7.75%

**The Medical Board Is Physician Friendly**

Minnesota	1.000	103.2	2.81	Verging on Crisis	0.95	✓	7.85%
South Carolina	1.000	95.5	2.28	Verging on Crisis	1.23	✓	7%
Wisconsin	1.000	96.4	2.60	Stable	1.64	✓	6.75-7.75%
Connecticut	1.038	125.4	3.68	In Crisis	1.97	✓	5%
New Hampshire	1.000	116.5	2.65	Serious Problems	2.1	✓	0

**There's No State Income Tax**

Alaska	1.500	128.8	2.15	Serious Problems	6.54	0	✓
Florida	1.000	102.5	2.53	In Crisis	2.35	0	✓
Nevada	1.002	108.5	2.89	In Crisis	2.63	0	✓
New Hampshire	1.000	116.5	2.65	Serious Problems	2.1	0	✓
South Dakota	1.000	90.5	2.15	Verging on Crisis	2.57	0	✓
Tennessee	1.000	88.7	2.59	In Crisis	2.44	0	✓
Texas	1.006	90.5	2.15	Stable	2.6	0	✓
Washington	1.000	104.5	2.62	In Crisis	2.46	0	✓
Wyoming	1.000	97	1.90	In Crisis	4.16	0	✓

**The Climate for Physicians Is the Worst**

Connecticut	1.038	125.4	3.68	In Crisis	1.97	5%
Hawaii/Guam	1.000	165.5	2.99	In Crisis	4.04	8.25%
New Jersey	1.050	126.2	3.32	In Crisis	2.44	6.4-10.25%*
New York	1.007	127.5	4.0	In Crisis	3.41	6.9-9%
Vermont	1.000	120.0	3.62	Verging on Crisis	3.28	8.25-9.4%