

Rank	State	Average Teacher Salary (NEA 2017)	Total Federal and State Adjustments to Pay	Take Home Pay	RPP Cost of Living Index (BEA 2016)	After Tax Wages Adjusted for Cost of Living (RPP)
1	Massachusetts	78,100	20,118	57,982	1.078	53,787
2	Pennsylvania	66,265	14,983	51,282	0.984	52,116
3	Alaska	68,138	13,500	54,638	1.054	51,839
4	New York	81,902	22,018	59,884	1.156	51,803
5	Ohio	58,202	11,987	46,215	0.893	51,753
6	Rhode Island	66,477	15,043	51,434	0.996	51,641
7	Michigan	62,287	14,242	48,045	0.933	51,495
8	California	79,128	20,967	58,161	1.144	50,840
9	Connecticut	73,147	18,526	54,621	1.087	50,249
10	Illinois	64,933	15,284	49,649	0.989	50,201
11	Wyoming	58,187	10,550	47,637	0.967	49,263
12	Nevada	57,376	10,311	47,065	0.974	48,321
13	District of Columbia	75,692	19,942	55,750	1.159	48,102
14	Iowa	55,647	12,431	43,216	0.902	47,911
15	Indiana	54,308	11,127	43,181	0.903	47,820
16	North Dakota	52,968	9,485	43,483	0.915	47,522
17	Maryland	68,357	16,518	51,839	1.095	47,341
18	New Jersey	69,623	16,243	53,380	1.132	47,156
19	Georgia	55,532	12,605	42,927	0.921	46,609
20	Kentucky	52,338	11,513	40,825	0.878	46,498
21	Tennessee	50,099	8,211	41,889	0.902	46,440
22	Alabama	50,391	10,261	40,130	0.866	46,340
23	Delaware	60,214	13,819	46,395	1.002	46,302
24	Oregon	61,862	15,991	45,871	0.998	45,963
25	Wisconsin	54,998	12,348	42,650	0.928	45,959
26	Nebraska	52,338	10,973	41,365	0.905	45,708
27	Minnesota	57,346	13,063	44,283	0.975	45,418
28	Texas	52,575	8,888	43,687	0.969	45,085
29	Louisiana	50,000	9,683	40,318	0.904	44,599
30	South Dakota	46,979	7,601	39,378.5	0.883	44,596
31	New Hampshire	57,522	10,355	47,167	1.059	44,539
32	Vermont	57,349	12,149	45,200	1.016	44,488
33	Arkansas	48,304	9,847	38,458	0.869	44,255
34	South Carolina	50,000	10,360	39,641	0.903	43,899
35	Missouri	48,618	9,353	39,265	0.895	43,871
36	Kansas	49,422	9,988	39,434	0.905	43,573
37	North Carolina	49,970	10,456	39,514	0.909	43,470
38	Montana	51,422	11,058	40,364	0.941	42,894
39	Washington	54,433	9,437	44,996	1.055	42,650
40	West Virginia	45,555	9,112	36,443	0.876	41,602
41	Maine	51,077	10,908	40,169	0.984	40,822

42	Oklahoma	45,292	8,979	36,313	0.890	40,802
43	New Mexico	47,122	9,071	38,051	0.936	40,653
44	Idaho	47,504	9,990	37,514	0.930	40,338
45	Arizona	47,403	8,879	38,524	0.959	40,171
46	Colorado	51,808	10,509	41,299	1.030	40,096
47	Mississippi	42,925	8,385	34,540	0.864	39,977
48	Florida	47,267	7,659	39,609	0.997	39,728
49	Virginia	51,049	10,882	40,167	1.023	39,264
50	Utah	47,244	9,543	37,701	0.973	38,747
51	Hawaii	56,651	13,752	42,899	1.184	36,232

Source: SD Governor's Office of Economic Development, based on 2018 federal tax data and 2017 state tax data