

Category **Rankings**



Doing Business North America



**Starting a
Business**



**Employing
Workers**



**Getting
Electricity**



**Registering
Property**



**Paying
Taxes**



**Resolving
Insolvency**

Starting a Business



Country	State/Province	City	Score: Starting a Business	Rank: Starting a Business
Canada	Manitoba	Winnipeg	97.25	1
Canada	Nova Scotia	Halifax	94.38	2
Canada	New Brunswick	Moncton	93.43	3
United States	Mississippi	Jackson	92.08	4
United States	Hawaii	Honolulu	92.07	5
United States	Utah	Salt Lake City	91.33	6
United States	Texas	Austin	91.28	7
United States	Texas	Dallas	91.07	8
Canada	Alberta	Calgary	90.81	9
United States	Texas	Houston	90.74	10
United States	Texas	San Antonio	90.74	10
Mexico	Nuevo León	San Pedro	89.27	12
United States	South Carolina	Charleston	88.25	13
United States	South Dakota	Sioux Falls	88.20	14
United States	Kentucky	Louisville	88.02	15
United States	Michigan	Detroit	87.90	16
United States	Michigan	Grand Rapids	87.82	17
United States	West Virginia	Charleston	87.74	18
United States	Louisiana	New Orleans	87.71	19
United States	Alaska	Anchorage	87.64	20
United States	Vermont	Burlington	87.54	21
United States	New Mexico	Albuquerque	87.42	22

Country	State/Province	City	Score: Starting a Business	Rank: Starting a Business
United States	Oklahoma	Oklahoma City	87.42	23
United States	North Dakota	Fargo	87.41	24
United States	Oregon	Portland	87.35	25
United States	Ohio	Columbus	87.26	26
Canada	Ontario	Toronto	87.07	27
Canada	Ontario	Ottawa	86.99	28
United States	Wisconsin	Milwaukee	86.87	29
United States	Ohio	Cleveland	86.82	30
United States	New Hampshire	Manchester	86.73	31
Canada	Saskatchewan	Saskatoon	86.53	32
United States	Washington	Seattle	85.29	33
United States	District of Columbia	Washington, D.C.	85.28	34
Canada	Alberta	Edmonton	85.14	35
United States	Virginia	Arlington	84.45	36
United States	Virginia	Virginia Beach	84.22	37
United States	Iowa	Des Moines	84.00	38
United States	Colorado	Denver	83.98	39
United States	Arizona	Phoenix	83.93	40
United States	Indiana	Indianapolis	83.76	41
United States	Tennessee	Nashville	83.61	42
United States	Rhode Island	Providence	83.22	43
United States	Montana	Billings	83.10	44
United States	North Carolina	Charlotte	82.66	45
Canada	Newfoundland and Labrador	St. John's	82.16	46
Mexico	Baja California Sur	La Paz	82.15	47
Mexico	Guerrero	Acapulco	82.15	47
Mexico	Nuevo León	Monterrey	82.15	47
Mexico	Querétaro	Querétaro	82.15	47
United States	Massachusetts	Boston	81.90	51
United States	New York	New York City	81.14	52
Mexico	Baja California	Tijuana	81.12	53

Country	State/Province	City	Score: Starting a Business	Rank: Starting a Business
United States	New Jersey	Newark	81.11	54
United States	Wyoming	Cheyenne	81.07	55
Mexico	Nayarit	Tepic	80.94	56
United States	New York	Buffalo	80.66	57
United States	Alabama	Birmingham	80.60	58
United States	New York	Rochester	80.59	59
United States	Missouri	St. Louis	80.03	60
Mexico	Tlaxcala	Apizaco	79.89	61
United States	Georgia	Atlanta	79.31	62
United States	Nevada	Las Vegas	78.97	63
United States	Minnesota	Minneapolis	78.72	64
United States	Florida	Tampa	78.43	65
United States	Florida	Orlando	78.20	66
United States	Florida	Jacksonville	78.16	67
United States	Florida	Miami	78.00	68
Mexico	Coahuila	Saltillo	77.77	69
Mexico	Mexico City	Mexico City	76.54	70
United States	Maine	Portland	75.45	71
Mexico	Durango	Durango	75.09	72
United States	Delaware	Wilmington	74.35	73
Mexico	Guanajuato	León	74.24	74
United States	Pennsylvania	Pittsburgh	73.91	75
United States	Pennsylvania	Philadelphia	73.35	76
United States	Kansas	Wichita	71.63	77
United States	Connecticut	Bridgeport	71.45	78
United States	Idaho	Boise	71.33	79
Mexico	Campeche	Campeche	70.65	80
United States	Maryland	Baltimore	70.63	81
United States	California	San Diego	70.62	82
United States	Illinois	Chicago	70.14	83
Mexico	México	Naucalpan	69.37	84

Country	State/Province	City	Score: Starting a Business	Rank: Starting a Business
United States	California	Los Angeles	68.30	85
Mexico	México	Nezahualcóyotl	67.37	86
Canada	Quebec	Quebec City	66.99	87
United States	Nebraska	Omaha	65.45	88
Canada	British Columbia	Vancouver	63.33	89
Mexico	Aguascalientes	Aguascalientes	62.35	90
Mexico	San Luis Potosí	San Luis Potosí	59.78	91
Mexico	México	Ecatepec	59.47	92
Mexico	Chihuahua	Chihuahua	59.13	93
United States	California	San Jose	57.58	94
Mexico	Oaxaca	Oaxaca	55.50	95
Mexico	Quintana Roo	Cancún	50.83	96
Mexico	Chihuahua	Juárez	50.68	97
Mexico	Colima	Colima	48.14	98
Mexico	Yucatán	Mérida	47.41	99
Mexico	Sinaloa	Culiacán	46.56	100
Mexico	Sonora	Hermosillo	40.81	101
Mexico	México	Toluca	40.73	102
Mexico	Chiapas	Tuxtla Gutiérrez	40.49	103
United States	California	San Francisco	40.38	104
Mexico	Morelos	Cuernavaca	39.20	105
United States	Arkansas	Little Rock	34.70	106
Mexico	Jalisco	Guadalajara	27.49	107
Mexico	Veracruz	Boca del Rio	25.06	108
Mexico	Puebla	Puebla	23.35	109
Mexico	Coahuila	Piedras Negras	20.14	110
Mexico	Tabasco	Villahermosa	19.16	111
Mexico	Tamaulipas	Reynosa	17.97	112
Mexico	Michoacán	Morelia	17.75	113
Mexico	Zacatecas	Zacatecas	16.21	114
Mexico	Hidalgo	Pachuca	00.00	115

Employing Workers



Country	State/Province	City	Score: Employing Workers	Rank: Employing Workers
United States	Virginia	Arlington	87.26	1
United States	Georgia	Atlanta	85.80	2
United States	Mississippi	Jackson	85.25	3
United States	North Carolina	Charlotte	85.18	4
United States	Virginia	Virginia Beach	85.17	5
United States	Wyoming	Cheyenne	84.81	6
United States	North Dakota	Fargo	84.79	7
United States	Tennessee	Nashville	84.68	8
United States	New Hampshire	Manchester	84.45	9
United States	Louisiana	New Orleans	84.38	10
United States	Alaska	Anchorage	84.25	11
United States	Oklahoma	Oklahoma City	84.22	12
United States	Florida	Tampa	84.18	13
United States	West Virginia	Charleston	84.15	14
United States	Kansas	Wichita	83.85	15
United States	Kentucky	Louisville	83.61	16
United States	Delaware	Wilmington	83.59	17
United States	Nebraska	Omaha	83.34	18
United States	Nevada	Las Vegas	83.33	19
United States	Hawaii	Honolulu	83.32	20
United States	Florida	Orlando	83.28	21
United States	Florida	Jacksonville	83.14	22

Country	State/Province	City	Score: Employing Workers	Rank: Employing Workers
United States	Ohio	Columbus	82.90	23
United States	New Mexico	Albuquerque	82.76	24
United States	Idaho	Boise	82.69	25
United States	Alabama	Birmingham	82.64	26
United States	Florida	Miami	82.52	27
United States	Arkansas	Little Rock	81.81	28
United States	Colorado	Denver	81.55	29
United States	South Dakota	Sioux Falls	81.32	30
United States	Texas	Houston	81.19	31
United States	Iowa	Des Moines	81.12	32
United States	Ohio	Cleveland	80.13	33
United States	South Carolina	Charleston	80.11	34
United States	Pennsylvania	Pittsburgh	79.85	35
United States	Montana	Billings	78.81	36
United States	Pennsylvania	Philadelphia	78.74	37
United States	Minnesota	Minneapolis	78.06	38
United States	Maryland	Baltimore	77.46	39
United States	Utah	Salt Lake City	77.26	40
United States	Illinois	Chicago	77.17	41
United States	Texas	Dallas	77.16	42
United States	Indiana	Indianapolis	77.10	43
United States	Michigan	Detroit	77.00	44
United States	Michigan	Grand Rapids	76.37	45
United States	Arizona	Phoenix	76.21	46
United States	Missouri	St. Louis	75.16	47
United States	Wisconsin	Milwaukee	74.88	48
United States	Oregon	Portland	74.75	49
United States	Massachusetts	Boston	74.69	50
United States	Texas	Austin	74.00	51
United States	Maine	Portland	72.56	52
United States	Connecticut	Bridgeport	69.90	53

Country	State/Province	City	Score: Employing Workers	Rank: Employing Workers
Canada	Alberta	Edmonton	69.66	54
United States	Vermont	Burlington	69.66	55
United States	Rhode Island	Providence	69.62	56
Canada	Newfoundland and Labrador	St. John's	67.93	57
Canada	Nova Scotia	Halifax	67.85	58
United States	New Jersey	Newark	66.96	59
United States	New York	New York City	65.95	60
United States	Washington	Seattle	65.54	61
Canada	British Columbia	Vancouver	64.86	62
Canada	Manitoba	Winnipeg	64.74	63
Canada	Ontario	Toronto	64.49	64
Canada	Alberta	Calgary	64.12	65
Canada	Saskatchewan	Saskatoon	63.20	66
United States	New York	Buffalo	62.44	67
United States	New York	Rochester	62.44	68
United States	California	Los Angeles	61.31	69
Canada	New Brunswick	Moncton	61.28	70
United States	California	San Jose	60.63	71
United States	California	San Diego	59.41	72
United States	Texas	San Antonio	59.08	73
Canada	Quebec	Quebec City	55.14	74
United States	District of Columbia	Washington, D.C.	53.63	75
United States	California	San Francisco	52.39	76
Canada	Ontario	Ottawa	48.51	77
Mexico	Nuevo León	San Pedro	46.85	78
Mexico	Nayarit	Tepic	46.85	79
Mexico	México	Toluca	45.71	80
Mexico	Baja California	Tijuana	45.18	81
Mexico	Baja California Sur	La Paz	45.06	82
Mexico	Sinaloa	Culiacán	44.94	83
Mexico	Querétaro	Querétaro	44.89	84

Country	State/Province	City	Score: Employing Workers	Rank: Employing Workers
Mexico	Guanajuato	León	44.30	85
Mexico	Puebla	Puebla	44.18	86
Mexico	Chihuahua	Chihuahua	44.08	87
Mexico	Chihuahua	Juárez	44.08	88
Mexico	Hidalgo	Pachuca	43.94	89
Mexico	Tamaulipas	Reynosa	43.81	90
Mexico	Colima	Colima	43.76	91
Mexico	Coahuila	Piedras Negras	43.61	92
Mexico	Coahuila	Saltillo	43.61	93
Mexico	San Luis Potosí	San Luis Potosí	43.32	94
Mexico	Aguascalientes	Aguascalientes	43.27	95
Mexico	Yucatán	Mérida	43.01	96
Mexico	Campeche	Campeche	42.96	97
Mexico	Morelos	Cuernavaca	42.88	98
Mexico	Jalisco	Guadalajara	42.46	99
Mexico	México	Ecatepec	42.46	100
Mexico	México	Naucalpan	42.46	101
Mexico	México	Nezahualcóyotl	42.46	102
Mexico	Durango	Durango	42.29	103
Mexico	Michoacán	Morelia	42.26	104
Mexico	Tabasco	Villahermosa	41.97	105
Mexico	Quintana Roo	Cancún	41.51	106
Mexico	Zacatecas	Zacatecas	41.42	107
Mexico	Sonora	Hermosillo	40.85	108
Mexico	Tlaxcala	Apizaco	40.59	109
Mexico	Mexico City	Mexico City	40.58	110
Mexico	Oaxaca	Oaxaca	40.37	111
Mexico	Veracruz	Boca del Rio	39.98	112
Mexico	Chiapas	Tuxtla Gutiérrez	39.79	113
Mexico	Guerrero	Acapulco	39.79	114
Mexico	Nuevo León	Monterrey	39.79	115

Getting Electricity



Country	State/Province	City	Score: Getting Electricity	Rank: Getting Electricity
United States	Pennsylvania	Pittsburgh	98.94	1
Canada	New Brunswick	Moncton	98.58	2
United States	Maryland	Baltimore	98.46	3
United States	Illinois	Chicago	98.37	4
United States	Maine	Portland	98.15	5
United States	Delaware	Wilmington	97.68	6
United States	Arizona	Phoenix	97.16	7
Canada	Alberta	Calgary	96.85	8
Canada	Alberta	Edmonton	95.43	9
United States	Idaho	Boise	94.03	10
United States	Pennsylvania	Philadelphia	93.76	11
United States	New York	Buffalo	93.57	12
Canada	British Columbia	Vancouver	93.41	13
United States	Iowa	Des Moines	92.44	14
United States	New York	Rochester	92.41	15
United States	Oklahoma	Oklahoma City	91.87	16
Canada	Quebec	Quebec City	91.59	17
United States	Virginia	Virginia Beach	91.04	18
United States	Mississippi	Jackson	90.99	19
United States	Missouri	St. Louis	90.91	20
United States	North Carolina	Charlotte	90.73	21
United States	North Dakota	Fargo	90.49	22

Country	State/Province	City	Score: Getting Electricity	Rank: Getting Electricity
United States	Utah	Salt Lake City	90.46	23
United States	Texas	San Antonio	90.27	24
United States	Texas	Dallas	90.05	25
United States	South Dakota	Sioux Falls	89.98	26
United States	California	San Francisco	89.90	27
United States	Oregon	Portland	89.89	28
United States	New Jersey	Newark	89.80	29
United States	Nebraska	Omaha	89.47	30
United States	Kentucky	Louisville	89.46	31
United States	Texas	Austin	89.40	32
United States	Rhode Island	Providence	89.32	33
United States	Minnesota	Minneapolis	89.25	34
United States	Texas	Houston	89.24	35
United States	Nevada	Las Vegas	89.12	36
United States	Arkansas	Little Rock	88.80	37
United States	Kansas	Wichita	88.75	38
United States	Georgia	Atlanta	88.53	39
United States	Wyoming	Cheyenne	88.39	40
United States	Florida	Miami	88.17	41
United States	Connecticut	Bridgeport	88.11	42
Canada	Saskatchewan	Saskatoon	87.43	43
United States	Florida	Orlando	87.23	44
United States	New Hampshire	Manchester	87.06	45
Canada	Ontario	Ottawa	86.89	46
United States	Washington	Seattle	86.25	47
United States	Florida	Tampa	86.11	48
United States	Tennessee	Nashville	85.69	49
United States	South Carolina	Charleston	85.68	50
United States	New Mexico	Albuquerque	85.57	51
United States	Indiana	Indianapolis	85.52	52
United States	West Virginia	Charleston	85.51	53

Country	State/Province	City	Score: Getting Electricity	Rank: Getting Electricity
United States	Montana	Billings	84.94	54
United States	Wisconsin	Milwaukee	83.69	55
United States	Michigan	Grand Rapids	83.63	56
United States	Alabama	Birmingham	83.40	57
United States	Ohio	Columbus	83.02	58
United States	New York	New York City	82.97	59
Canada	Nova Scotia	Halifax	82.76	60
United States	Virginia	Arlington	81.84	61
United States	District of Columbia	Washington, D.C.	81.14	62
Mexico	Baja California	Tijuana	80.51	63
United States	California	San Diego	80.04	64
United States	Florida	Jacksonville	80.01	65
United States	Ohio	Cleveland	79.85	66
United States	Massachusetts	Boston	79.66	67
United States	California	San Jose	79.26	68
United States	Louisiana	New Orleans	78.98	69
Mexico	Nuevo León	San Pedro	77.69	70
Mexico	Nayarit	Tepic	77.69	71
United States	Alaska	Anchorage	77.48	72
United States	Vermont	Burlington	77.12	73
Mexico	Sinaloa	Culiacán	72.60	74
Mexico	Chihuahua	Chihuahua	71.35	75
Mexico	Chihuahua	Juárez	71.35	76
Mexico	México	Toluca	71.19	77
Mexico	Tamaulipas	Reynosa	70.32	78
Mexico	Coahuila	Piedras Negras	69.84	79
Mexico	Coahuila	Saltillo	69.84	80
Mexico	San Luis Potosí	San Luis Potosí	68.56	81
Mexico	Hidalgo	Pachuca	68.45	82
Mexico	Colima	Colima	68.26	83
Mexico	Guanajuato	León	67.72	84

Country	State/Province	City	Score: Getting Electricity	Rank: Getting Electricity
Mexico	Puebla	Puebla	67.35	85
Mexico	Durango	Durango	67.09	86
Mexico	Querétaro	Querétaro	66.88	87
Mexico	Michoacán	Morelia	66.58	88
Mexico	Tabasco	Villahermosa	65.64	89
Mexico	Morelos	Cuernavaca	65.59	90
Mexico	Aguascalientes	Aguascalientes	64.69	91
Mexico	Quintana Roo	Cancún	63.04	92
Mexico	Jalisco	Guadalajara	61.93	93
Mexico	México	Ecatepec	61.29	94
Mexico	México	Naucalpan	61.29	95
Mexico	México	Nezahualcóyotl	61.03	96
Mexico	Yucatán	Mérida	60.63	97
Mexico	Campeche	Campeche	60.47	98
Mexico	Veracruz	Boca del Rio	60.12	99
Mexico	Baja California Sur	La Paz	59.87	100
Mexico	Mexico City	Mexico City	59.78	101
Mexico	Zacatecas	Zacatecas	59.23	102
Mexico	Guerrero	Acapulco	59.15	103
Mexico	Chiapas	Tuxtla Gutiérrez	59.10	104
Mexico	Nuevo León	Monterrey	59.10	105
Mexico	Sonora	Hermosillo	58.19	106
Mexico	Oaxaca	Oaxaca	58.19	107
Mexico	Tlaxcala	Apizaco	58.19	108
Canada	Ontario	Toronto	43.60	109
United States	Hawaii	Honolulu	42.10	110
United States	California	Los Angeles	40.44	111
Canada	Newfoundland and Labrador	St. John's	40.28	112
United States	Colorado	Denver	25.25	113
United States	Michigan	Detroit	16.91	114
Canada	Manitoba	Winnipeg	00.00	115

Registering Property



Country	State/Province	City	Score: Registering Property	Rank: Registering Property
United States	Idaho	Boise	93.72	1
Canada	Newfoundland and Labrador	St. John's	88.66	2
Canada	Nova Scotia	Halifax	88.03	3
Canada	Alberta	Calgary	87.77	4
United States	Oklahoma	Oklahoma City	86.99	5
Canada	Quebec	Quebec City	85.64	6
United States	Arizona	Phoenix	83.92	7
United States	South Carolina	Charleston	83.78	8
United States	Hawaii	Honolulu	82.90	9
United States	South Dakota	Sioux Falls	81.92	10
United States	Indiana	Indianapolis	81.46	11
United States	Texas	Houston	79.66	12
Canada	Ontario	Ottawa	78.05	13
United States	Georgia	Atlanta	76.87	14
United States	Virginia	Arlington	76.28	15
United States	Ohio	Columbus	73.68	16
United States	New Mexico	Albuquerque	73.55	17
United States	Maine	Portland	72.89	18
United States	Utah	Salt Lake City	72.88	19
United States	Colorado	Denver	70.50	20
United States	Rhode Island	Providence	69.69	21
Canada	Saskatchewan	Saskatoon	69.05	22

Country	State/Province	City	Score: Registering Property	Rank: Registering Property
United States	California	San Jose	68.76	23
United States	West Virginia	Charleston	67.05	24
United States	Texas	San Antonio	67.03	25
United States	California	Los Angeles	66.22	26
United States	Alaska	Anchorage	65.70	27
United States	Florida	Miami	65.22	28
United States	Delaware	Wilmington	64.37	29
United States	Missouri	St. Louis	63.72	30
United States	Michigan	Detroit	63.55	31
United States	Illinois	Chicago	63.06	32
United States	Florida	Orlando	62.81	33
United States	Kansas	Wichita	62.77	34
United States	North Carolina	Charlotte	62.26	35
United States	Minnesota	Minneapolis	62.14	36
United States	Vermont	Burlington	61.47	37
United States	Oregon	Portland	61.31	38
United States	Connecticut	Bridgeport	60.12	39
United States	Alabama	Birmingham	59.47	40
Canada	British Columbia	Vancouver	58.68	41
United States	Wisconsin	Milwaukee	58.54	42
United States	Nevada	Las Vegas	57.48	43
United States	District of Columbia	Washington, D.C.	57.40	44
United States	Iowa	Des Moines	57.35	45
United States	Virginia	Virginia Beach	56.14	46
United States	Kentucky	Louisville	55.48	47
United States	Florida	Jacksonville	55.15	48
United States	Washington	Seattle	54.96	49
Canada	Ontario	Toronto	54.92	50
United States	Arkansas	Little Rock	54.82	51
United States	Texas	Dallas	54.63	52
United States	Montana	Billings	54.18	53

Country	State/Province	City	Score: Registering Property	Rank: Registering Property
United States	New Jersey	Newark	53.22	54
United States	Ohio	Cleveland	50.55	55
United States	Wyoming	Cheyenne	49.91	56
United States	New Hampshire	Manchester	48.83	57
United States	Tennessee	Nashville	48.17	58
United States	Florida	Tampa	47.44	59
United States	Texas	Austin	46.85	60
United States	North Dakota	Fargo	46.45	61
United States	Nebraska	Omaha	46.31	62
Canada	Manitoba	Winnipeg	45.79	63
Canada	New Brunswick	Moncton	45.52	64
United States	New York	New York City	44.96	65
Mexico	Aguascalientes	Aguascalientes	44.59	66
Mexico	Baja California	Tijuana	44.59	67
Mexico	Baja California Sur	La Paz	44.59	68
Mexico	Campeche	Campeche	44.59	69
Mexico	Chiapas	Tuxtla Gutiérrez	44.59	70
Mexico	Chihuahua	Chihuahua	44.59	71
Mexico	Chihuahua	Juárez	44.59	72
Mexico	Coahuila	Piedras Negras	44.59	73
Mexico	Coahuila	Saltillo	44.59	74
Mexico	Colima	Colima	44.59	75
Mexico	Durango	Durango	44.59	76
Mexico	Guanajuato	León	44.59	77
Mexico	Guerrero	Acapulco	44.59	78
Mexico	Sinaloa	Culiacán	44.59	79
Mexico	Sonora	Hermosillo	44.59	80
Mexico	Hidalgo	Pachuca	44.59	81
Mexico	Jalisco	Guadalajara	44.59	82
Mexico	México	Ecatepec	44.59	83
Mexico	México	Naucalpan	44.59	84

Country	State/Province	City	Score: Registering Property	Rank: Registering Property
Mexico	México	Nezahualcóyotl	44.59	85
Mexico	México	Toluca	44.59	86
Mexico	Mexico City	Mexico City	44.59	87
Mexico	Michoacán	Morelia	44.59	88
Mexico	Morelos	Cuernavaca	44.59	89
Mexico	Nuevo León	San Pedro	44.59	90
Mexico	Nayarit	Tepic	44.59	91
Mexico	Nuevo León	Monterrey	44.59	92
Mexico	Oaxaca	Oaxaca	44.59	93
Mexico	Puebla	Puebla	44.59	94
Mexico	Querétaro	Querétaro	44.59	95
Mexico	Quintana Roo	Cancún	44.59	96
Mexico	San Luis Potosí	San Luis Potosí	44.59	97
Mexico	Tabasco	Villahermosa	44.59	98
Mexico	Tamaulipas	Reynosa	44.59	99
Mexico	Tlaxcala	Apizaco	44.59	100
Mexico	Veracruz	Boca del Rio	44.59	101
Mexico	Yucatán	Mérida	44.59	102
Mexico	Zacatecas	Zacatecas	44.59	103
United States	Maryland	Baltimore	43.93	104
United States	Massachusetts	Boston	43.91	105
United States	Mississippi	Jackson	41.00	106
United States	California	San Francisco	40.58	107
United States	Louisiana	New Orleans	37.41	108
United States	New York	Rochester	35.83	109
United States	Michigan	Grand Rapids	29.21	110
Canada	Alberta	Edmonton	24.28	111
United States	California	San Diego	14.72	112
United States	Pennsylvania	Pittsburgh	13.25	113
United States	New York	Buffalo	12.73	114
United States	Pennsylvania	Philadelphia	10.72	115

Paying Taxes



Country	State/Province	City	Score: Paying Taxes	Rank: Paying Taxes
Canada	British Columbia	Vancouver	89.66	1
United States	Wyoming	Cheyenne	87.82	2
United States	Nevada	Las Vegas	83.71	3
United States	Washington	Seattle	82.55	4
United States	South Dakota	Sioux Falls	81.89	5
Canada	Ontario	Ottawa	81.64	6
United States	North Dakota	Fargo	80.50	7
United States	North Carolina	Charlotte	78.92	8
Canada	Manitoba	Winnipeg	78.73	9
United States	New York	Rochester	78.48	10
United States	Ohio	Cleveland	77.29	11
United States	Missouri	St. Louis	76.86	12
United States	Tennessee	Nashville	76.79	13
United States	Virginia	Virginia Beach	76.48	14
Canada	New Brunswick	Moncton	75.87	15
United States	Utah	Salt Lake City	74.98	16
United States	Virginia	Arlington	74.85	17
United States	Oklahoma	Oklahoma City	74.70	18
United States	Texas	Austin	74.60	19
United States	Montana	Billings	74.58	20
Canada	Nova Scotia	Halifax	73.65	21
Canada	Newfoundland and Labrador	St. John's	73.22	22

Country	State/Province	City	Score: Paying Taxes	Rank: Paying Taxes
United States	Texas	Houston	73.01	23
United States	Idaho	Boise	72.74	24
United States	Arkansas	Little Rock	72.71	25
United States	Kentucky	Louisville	72.52	26
United States	Georgia	Atlanta	72.39	27
Canada	Alberta	Edmonton	72.01	28
United States	Alabama	Birmingham	71.76	29
United States	Texas	Dallas	71.64	30
United States	South Carolina	Charleston	70.83	31
United States	Arizona	Phoenix	70.55	32
United States	District of Columbia	Washington, D.C.	70.52	33
United States	Delaware	Wilmington	70.49	34
United States	California	San Diego	70.40	35
Canada	Ontario	Toronto	70.28	36
United States	California	Los Angeles	70.26	37
United States	Maine	Portland	69.93	38
United States	West Virginia	Charleston	69.89	39
United States	Texas	San Antonio	69.80	40
United States	Alaska	Anchorage	69.63	41
United States	Michigan	Grand Rapids	69.62	42
Canada	Alberta	Calgary	69.43	43
United States	Massachusetts	Boston	69.41	44
United States	New Hampshire	Manchester	69.25	45
United States	Colorado	Denver	68.95	46
United States	Louisiana	New Orleans	68.72	47
United States	Ohio	Columbus	68.33	48
United States	California	San Jose	67.98	49
United States	Nebraska	Omaha	67.78	50
United States	California	San Francisco	66.40	51
United States	Vermont	Burlington	66.24	52
United States	New York	Buffalo	66.07	53

Country	State/Province	City	Score: Paying Taxes	Rank: Paying Taxes
United States	Indiana	Indianapolis	65.33	54
United States	Mississippi	Jackson	64.66	55
United States	Kansas	Wichita	63.68	56
United States	Minnesota	Minneapolis	63.52	57
United States	Iowa	Des Moines	62.99	58
United States	Wisconsin	Milwaukee	62.49	59
United States	New Jersey	Newark	61.03	60
United States	Oregon	Portland	60.87	61
United States	Florida	Tampa	60.48	62
Mexico	Tlaxcala	Apizaco	59.72	63
United States	Florida	Jacksonville	58.57	64
United States	Maryland	Baltimore	58.09	65
United States	Florida	Miami	57.51	66
United States	Florida	Orlando	57.51	66
United States	Rhode Island	Providence	57.29	68
Mexico	Nuevo León	Monterrey	56.30	69
Mexico	Chiapas	Tuxtla Gutiérrez	55.68	70
Canada	Saskatchewan	Saskatoon	54.51	71
United States	Illinois	Chicago	54.42	72
United States	Connecticut	Bridgeport	54.14	73
Mexico	Mexico City	Mexico City	54.10	74
United States	Michigan	Detroit	54.00	75
Mexico	Guanajuato	León	52.53	76
Mexico	Aguascalientes	Aguascalientes	51.81	77
Mexico	Veracruz	Boca del Rio	51.77	78
Mexico	Tamaulipas	Reynosa	51.72	79
Mexico	Tabasco	Villahermosa	51.61	80
Mexico	Zacatecas	Zacatecas	50.41	81
United States	Hawaii	Honolulu	49.93	82
United States	New Mexico	Albuquerque	49.38	83
United States	New York	New York City	49.37	84

Country	State/Province	City	Score: Paying Taxes	Rank: Paying Taxes
Canada	Quebec	Quebec City	48.97	85
Mexico	Sonora	Hermosillo	47.44	86
Mexico	Guerrero	Acapulco	46.72	87
Mexico	Quintana Roo	Cancún	46.23	88
Mexico	Sinaloa	Culiacán	44.56	89
Mexico	Yucatán	Mérida	43.33	90
United States	Pennsylvania	Philadelphia	43.06	91
Mexico	Michoacán	Morelia	43.05	92
Mexico	Morelos	Cuernavaca	42.09	93
Mexico	Baja California	Tijuana	40.82	94
United States	Pennsylvania	Pittsburgh	40.36	95
Mexico	Hidalgo	Pachuca	40.27	96
Mexico	Oaxaca	Oaxaca	39.71	97
Mexico	Nuevo León	San Pedro	38.56	98
Mexico	Nayarit	Tepic	38.56	99
Mexico	Chihuahua	Chihuahua	37.82	100
Mexico	Chihuahua	Juárez	37.82	101
Mexico	Colima	Colima	37.15	102
Mexico	Campeche	Campeche	37.08	103
Mexico	Jalisco	Guadalajara	36.21	104
Mexico	México	Ecatepec	36.21	104
Mexico	México	Naucalpan	36.21	104
Mexico	México	Nezahualcóyotl	36.21	104
Mexico	Durango	Durango	36.16	108
Mexico	San Luis Potosí	San Luis Potosí	35.02	109
Mexico	Coahuila	Piedras Negras	33.01	110
Mexico	Coahuila	Saltillo	33.01	111
Mexico	Baja California Sur	La Paz	29.83	112
Mexico	Querétaro	Querétaro	25.19	113
Mexico	Puebla	Puebla	17.52	114
Mexico	México	Toluca	10.73	115

Resolving Insolvency



This variable measures federal-level policy and, as such, all cities within a specific country are tied and receive the score that applies to their country.

Country	State/Province	City	Score: Resolving Insolvency	Rank: Resolving Insolvency
United States	Alabama	Birmingham	91.91	T1
United States	Alaska	Anchorage	91.91	T1
United States	Arizona	Phoenix	91.91	T1
United States	Arkansas	Little Rock	91.91	T1
United States	California	Los Angeles	91.91	T1
United States	California	San Diego	91.91	T1
United States	California	San Francisco	91.91	T1
United States	California	San Jose	91.91	T1
United States	Colorado	Denver	91.91	T1
United States	Connecticut	Bridgeport	91.91	T1
United States	Delaware	Wilmington	91.91	T1
United States	Florida	Jacksonville	91.91	T1
United States	Florida	Miami	91.91	T1
United States	Florida	Orlando	91.91	T1
United States	Florida	Tampa	91.91	T1
United States	Georgia	Atlanta	91.91	T1
United States	Hawaii	Honolulu	91.91	T1
United States	Idaho	Boise	91.91	T1
United States	Illinois	Chicago	91.91	T1
United States	Indiana	Indianapolis	91.91	T1
United States	Iowa	Des Moines	91.91	T1
United States	Kansas	Wichita	91.91	T1

Country	State/Province	City	Score: Resolving Insolvency	Rank: Resolving Insolvency
United States	Kentucky	Louisville	91.91	T1
United States	Louisiana	New Orleans	91.91	T1
United States	Maine	Portland	91.91	T1
United States	Maryland	Baltimore	91.91	T1
United States	Massachusetts	Boston	91.91	T1
United States	Michigan	Detroit	91.91	T1
United States	Michigan	Grand Rapids	91.91	T1
United States	Minnesota	Minneapolis	91.91	T1
United States	Mississippi	Jackson	91.91	T1
United States	Missouri	St. Louis	91.91	T1
United States	Montana	Billings	91.91	T1
United States	Nebraska	Omaha	91.91	T1
United States	Nevada	Las Vegas	91.91	T1
United States	New Hampshire	Manchester	91.91	T1
United States	New Jersey	Newark	91.91	T1
United States	New Mexico	Albuquerque	91.91	T1
United States	New York	Buffalo	91.91	T1
United States	New York	New York City	91.91	T1
United States	New York	Rochester	91.91	T1
United States	North Carolina	Charlotte	91.91	T1
United States	North Dakota	Fargo	91.91	T1
United States	Ohio	Cleveland	91.91	T1
United States	Ohio	Columbus	91.91	T1
United States	Oklahoma	Oklahoma City	91.91	T1
United States	Oregon	Portland	91.91	T1
United States	Pennsylvania	Philadelphia	91.91	T1
United States	Pennsylvania	Pittsburgh	91.91	T1
United States	Rhode Island	Providence	91.91	T1
United States	South Carolina	Charleston	91.91	T1
United States	South Dakota	Sioux Falls	91.91	T1
United States	Tennessee	Nashville	91.91	T1

Country	State/Province	City	Score: Resolving Insolvency	Rank: Resolving Insolvency
United States	Texas	Austin	91.91	T1
United States	Texas	Dallas	91.91	T1
United States	Texas	Houston	91.91	T1
United States	Texas	San Antonio	91.91	T1
United States	Utah	Salt Lake City	91.91	T1
United States	Vermont	Burlington	91.91	T1
United States	Virginia	Arlington	91.91	T1
United States	Virginia	Virginia Beach	91.91	T1
United States	Washington	Seattle	91.91	T1
United States	District of Columbia	Washington, D.C.	91.91	T1
United States	West Virginia	Charleston	91.91	T1
United States	Wisconsin	Milwaukee	91.91	T1
United States	Wyoming	Cheyenne	91.91	T1
Canada	Alberta	Calgary	61.07	T2
Canada	Alberta	Edmonton	61.07	T2
Canada	British Columbia	Vancouver	61.07	T2
Canada	Manitoba	Winnipeg	61.07	T2
Canada	New Brunswick	Moncton	61.07	T2
Canada	Newfoundland and Labrador	St. John's	61.07	T2
Canada	Nova Scotia	Halifax	61.07	T2
Canada	Ontario	Toronto	61.07	T2
Canada	Ontario	Ottawa	61.07	T2
Canada	Quebec	Quebec City	61.07	T2
Canada	Saskatchewan	Saskatoon	61.07	T2
Mexico	Aguascalientes	Aguascalientes	25.50	T3
Mexico	Baja California	Tijuana	25.50	T3
Mexico	Baja California Sur	La Paz	25.50	T3
Mexico	Campeche	Campeche	25.50	T3
Mexico	Chiapas	Tuxtla Gutiérrez	25.50	T3
Mexico	Chihuahua	Chihuahua	25.50	T3
Mexico	Chihuahua	Juárez	25.50	T3

Country	State/Province	City	Score: Resolving Insolvency	Rank: Resolving Insolvency
Mexico	Coahuila	Saltillo	25.50	T3
Mexico	Coahuila	Piedras Negras	25.50	T3
Mexico	Colima	Colima	25.50	T3
Mexico	Durango	Durango	25.50	T3
Mexico	Guanajuato	León	25.50	T3
Mexico	Guerrero	Acapulco	25.50	T3
Mexico	Sonora	Hermosillo	25.50	T3
Mexico	Hidalgo	Pachuca	25.50	T3
Mexico	Jalisco	Guadalajara	25.50	T3
Mexico	México	Ecatepec	25.50	T3
Mexico	México	Naucalpan	25.50	T3
Mexico	México	Nezahualcóyotl	25.50	T3
Mexico	México	Toluca	25.50	T3
Mexico	Mexico City	Mexico City	25.50	T3
Mexico	Michoacán	Morelia	25.50	T3
Mexico	Morelos	Cuernavaca	25.50	T3
Mexico	Nayarit	Tepic	25.50	T3
Mexico	Nuevo León	San Pedro	25.50	T3
Mexico	Nuevo León	Monterrey	25.50	T3
Mexico	Oaxaca	Oaxaca	25.50	T3
Mexico	Puebla	Puebla	25.50	T3
Mexico	Querétaro	Querétaro	25.50	T3
Mexico	Quintana Roo	Cancún	25.50	T3
Mexico	San Luis Potosí	San Luis Potosí	25.50	T3
Mexico	Sinaloa	Culiacán	25.50	T3
Mexico	Tabasco	Villahermosa	25.50	T3
Mexico	Tamaulipas	Reynosa	25.50	T3
Mexico	Tlaxcala	Apizaco	25.50	T3
Mexico	Veracruz	Boca del Rio	25.50	T3
Mexico	Yucatán	Mérida	25.50	T3
Mexico	Zacatecas	Zacatecas	25.50	T3