



<b>STATE TO STATE COMPARISONS 2017</b>			
		NH	KY
			
<b>TAXES</b>			
Corporate Income Tax Rate		8.2% *	6.0%
Apportionment Formula			
Property Factor		25%	25%
Payroll Factor		25%	25%
Sales Factor		50%	50%
Throwback Rule		Yes	No
NOL Deductions			
Carryback (Years)		0.0	0
Carryforward (Years)		10	20
LLCs Recognized		No	Yes
S-corps Recognized		No	Yes
Sales Tax & Use Tax %		None	6
Internet Sales Tax		None	6
Tax Exemptions			
Manufacturing Machinery		No Tax	Taxable
Office Equipment		No Tax	Taxable
Custom Software		No Tax	Exempt
Modified Canned Software		No Tax	Exempt
Tangible Personal Property		No Tax	Taxable
Sales & Use - Weighted Average of County & City Rates		No Tax	None
Top Personal Income Tax %		0%	6.0
Professional Services Tax		N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
Motor Fuel Tax, 11		0.196	0.308
Property Tax			
On Land & Buildings, as share of personal income		5.496	2.042
Telecommunications Tax %			
State/Local SalesTax		0.00	6.00
State/Local Wireless Rate		8.17	10.48
Workers Compensation Premium Index Rate		2.18	1.51
Unemployment Insurance Tax % (New Employers), 16		2.70	2.70
Unemployment Insurance Time Period to Qualify for Experience Rating		0.05	1.00
Unemployment Insurance Tax Wage Bases, 16		\$14,000	\$10,200
Unemployment Insurance Tax/ Per Employee, 16		\$308	\$275
Unemployment Insurance Number of Benefit Weeks		26	15 to 26
State Trust Fund negative loan balance to Federal Gov. (April, 2015)		0.00	319,709,486.46
Gasoline Excise Tax (cents per gallon)		22.2	24.6
Diesel Excise Tax (cents per gallon)		22.2	21.6
Tobacco Excise Tax (cents per pack of 20)		1.8	0.6
State Taxes as Percentage of Personal Income		8.0%	9.5%
Small Business Tax Index: 2014 (1= Best 50= Worst)		18	32
Tax Climate Index (U.S. Tax foundation), 2017 Overall Ranking (1= Best 50= Worst)		7	34
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
Tax burden - State/Local, % of Income 2017		6.7%	8.7%
State Government Tax Revenue, 2015 (in thousands)		\$2,487,737	\$11,597,983
Per Capita State Government Tax Collections, 2015		\$1,720	\$2,516
State Cash Solvency Index FY 2014		-1.42	-1.44
State Long-Run Solvency FY 2014		-0.50	-1.65
Public Sector Pensions-% funded 2013		57%	44%
Per Capita State Government Debt Outstanding, 2013		\$6,626	\$3,415
Gross Domestic Product by State, 2014 (% change)		\$0	\$0
State Government Bond Rating 2014		Aa1/AA	Aa2/AA-
State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)		22	46
Cost of Living Index, Third Quarter 2016		11700.0%	9050.0%
Number of Bureaucrats , 2013		87201.00	272001.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015		5	39
% of State + Local Spending, as Measured by the GDP, 92-00			
inflation over same period was 16.4%		22.40	47.10
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		4	4
Median Household Income (2014 Rankings) (1-Highest 50-Lowest)		2	46
Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)		8	45
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)		34	9
2016 Forbes Best States for Business (1=Best, 50=Worst)		36	37
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)		7	48
Average Yearly Legislative Salaries		\$100	\$18,822
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		1	41
<b>ENERGY &amp; ENVIRONMENT</b>			
Electricity, August 2016, (Cents Per Kil Hr.)		18.2	10.3
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)		2,710	3,020
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)		16.18	10.87
Coal, Av. Sales Price, \$ Per Short Ton, 2015		N/A	55.01
Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)		2.50	1.69
Energy Consumption, 2015 (Trillions BTU)		305.2	1,725.5
Total Pollution Released in 2015		471,294	62,345,344
Total Air Emissions in 2015		322,928	32,349,013
<b>REAL ESTATE</b>			

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Office, Class A, average PSF (largest City)	April 2015	\$12.00 - \$19.00	\$20.00 - \$30.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$4.20 - \$8.00
New construction, manufacturing, 24 ft. clear			
25k to 50k, average cost PSF		\$115.00 - \$125.00	N/A
<b>LABOR</b>			
Right to Work State		N	N
Average Annual Pay, 2015		\$53,138	\$43,201
Average Hourly Earnings For Production Workers, 2015		\$19.74	\$20.33
Percent Change in Average Annual Pay: 2014 to 2015		2.6	3.4
Civilian Labor Force in Sept 2016		757,233	1,981,798
Workers' Compensation Benefit Payments, 2013		\$214,560	\$697,974
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67200.0	240200.0
Nonfarm Employees in Government, January 2015 (in thousands)		89600.0	323500.0
2014, Occupational Injuries-Fatal (preliminary)		17	82
<b>EDUCATION</b>			
Critical Reading SAT Score, 2014		524	589
Math SAT Score, 2014		530	585
Writing SAT Score, 2014		512	572
% of Students Taking SAT Exam, 2014		70.0	5.0
Reading NAEP Score, 2015, Grade 4		232	228
Reading NAEP Score, 2015, Grade 8		275	268
Math NAEP Score, 2015, Grade 4		249	242
Math NAEP Score, 2015, Grade 8		294	278
Projected High School Graduates 2016		13,530	39,610
Projected High School Student who receive no diploma, 2011		3,808	15,482

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	Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$9,891.00
	% of Population Graduated from High School in 2015		87.3	86.1
	% of Population With a Bachelor's Degree or More, 2012		34.6	21.8
	% of Population With an Advanced Degree or More, 2012		12.6	8.9
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012		12.8	16.3
	Average Salary of Public School Teachers in 2012/13		\$55,599	\$50,326
	Number of Public Libraries, 2010		233	206
	Internet Terminals in Public Libraries 2013		1417.00	4777.00
	Number of Institutions of Higher Education, 2013		43	165
	Number of Charters Schools, 2013/14		19	N/A
<b>DEMOGRAPHICS</b>				
	Net Migration 2014 - 2015		1,077	(41)
	Median Age 2015		42.8	38.8
	% Of Population 25 to 44 Years Old, 2012		24.0	25.9
	% Change in Population 2012 to 2013		0.1	0.4
	Poverty Rate, 2014		8.2	18.5
	% of Public Aid Recipients 2013 (SNAP Participation Rates)		8.6	17.4
	% Births to Unmarried Women in 2012		35.0	41.0
<b>CRIME</b>				
	Murders in 2015		14	209
	Violent Crimes/100,000 Population, 2015		199.3	218.7
	Property Crimes, 2015		23,229	96,362
	Motor Vehicle Thefts in 2015		891	7,782
	Aggravated Assault Rate per 100,000 in 2015		116	105.5
	Crime Rate, 2015		1932.6	2385.0
<b>HEALTH INSURANCE</b>				
	Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$16,711
	Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$230.73
	Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$1,782
	Retail Prescription Drugs Filled per Captia 2015		15.5	22.0
	Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$16.56
<b>HEALTH</b>				
	Healthiest States (1=best; 50=worst), 2017		5	49
	Health Mandates 2012		38.0	49.0
	Infant Mortality /1000 Live Births, 2015		4.9	6.8
	% of Persons Not Covered by Health Insurance, 2014 of U.S.		10.9	10.2
	Physicians, 2013		4,815	11,865
	Deaths by Accident, 2013		619	2,513
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	48
	Estimated New Cases of Cancer - 2016		8,680	25,720
	Estimated Cancer Deaths Combined - 2016		2770	10350
	Current Cigarette use, Percentage of Population, 2015		18	26
	Bioterrorism Preparedness Score, 2012		7	6
	Potential # of illness during a severe Pandemic		389,000	1,232,000
	Potential # of deaths during a severe Pandemic		10,000	33,000
	Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)		7.3	6.9
	% of Adults with Asthma - 2011		16.7	14.2
	% of Adults with Diabetes - 2015		9.1	12.5
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)		37	12
	% of Children Overweight - 2011		26.0	35.7
	% of Adults with Hypertension - 2011		26.1	31.6
	Infectious Disease, Percentage of Population, 2010		6	10
	Human West Nile Cases - 2015		0	2
	Zika Virus Cases, as of April 13, 2016		2	3
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>				
	Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$770
	Average Listing Home Price, Feb 2017		\$280,699	\$194,865
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$390
	Gasoline/Gallon 8/2017		\$2.30	\$2.32
	Doctor Visit		\$149.18	\$93.67
	Average Auto Insurance Premium, 2016		\$941.00	\$989.00
	Food			
	Ground Beef (state capital)		\$3.76	\$5.13
	Chicken Breast per pound (major city)		\$4.00	\$4.06
	Milk (state capital)		\$3.50	\$2.94
	Dozen Eggs (state capital)		\$2.95	\$2.45
	Bread (state capital)		\$2.58	\$1.91
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>				
	Overall State Ranking, 2016		4	35
	Births of Low Birth weight as a percent of all Births in 2014		6.9	8.8
	Child Death Rates (deaths per 100,000 ) 2014		13	18
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014		26	36.0
	Total Teen Birth (rate per 1,000 females ages 15-19), 2014		11.0	35.3
	% of Teens Who Are High School Dropouts, 2014		2%	4%
	% of Teens Not Attending School and Not Working , 2014		5%	8%
	% of Children Whose Parents Lack Secure Employment, 2014		24%	35%
	% of Children in Poverty , 2014		13%	26%

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	% of Families with Children Headed by Single Parent, 2014	31%	35%
	Drug Overdose Deaths - % change from 2014-2015	30.9	21.1
	Registered Sex Offenders Per Capita June 2016	206	243

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<b>SOCIAL CAPITAL</b>			
Lifestyles: Hours volunteered Last Year per Resident 2014		32.5	27.1
Donates to Charity (percent)		57.7%	49.8%
Attended Public Meetings (percent)		9.7%	6.2%
Active in Neighborhood (percent)		9.7%	7.2%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)		0.25	0.1
Mean President Turnout 2012		71%	58%
Av. Charitable Giving per IRS Tax Filers, 2013		\$890	\$1,003
Residents who volunteer 2015 (rank)		19	35
<b>GEOGRAPHY</b>			
Total Area of States in Square Miles		9,349	40,408
Highest Point of Elevation in Feet		6,288	4,145
% of Days that are Sunny		44	55
Hazardous Weather Fatalities in 2016		1	3
# of Deaths by Lighting Strikes from 2007-2016		0	7
# of Earthquakes by State from 2010-2015		1	2
# of Tornadoes, in 2016		2	32
<b>HOUSING</b>			
New Housing Units Authorized in 2016		3,607	12,798
Homeownership Rate, 2015		71.6	67.9
% Change in House Prices: 2015 to 2016		3.5	6.2
% Change in Existing Home Sales: 2012 to 2016		17.8	19.0
<b>POPULATION</b>			
Population in 2017		1,335,832	4,450,042
Population 18 to 24 Year Old in 2015		129,025	423,779
Population 25 to 44 Years Old in 2015		311,207	1,127,424
Average Family Size in 2015		3.01	3.07
% of Eligible Voters Reported Registered, 2014		68.3%	71.6%
# of State Legislators, 2016		424	138
<b>TRIVIA FACTS</b>			
State Nickname		Granite State	Bluegrass State
State Capital		Concord	Frankfort
Governor - Apr. 2017		Chris Sununu ( R )	Matt Bevin ( R )
State Song		Old New Hampshire	My Old Kentucky Home
State Flower		Purple Lilac	Goldenrod
State Tree		White Birch	Tulip Tree
State Bird		Purple Finch	Cardinal
State Motos		Live Free or Die	Let us give thanks to God
<b>COOLNESS FACTORS - NH</b>			
Top 10 Up and Coming US Cities for Tech Jobs, July 2015 - Zip Recruiter		#8 Manchester/Nashua (#1 Austin TX, #10 Eugene OR)	
Best Cities to Raise Children, 2012 - Kiplinger Personal Finance		#2 Manchester/Nashua #1 New Hampshire	
Strongest State in the Union - 2016 - Politico		(#2 Minnesota, #10 Hawaii)	
America's Top 10 Smartest Cities 2014 - WalletHub		#5 Manchester/Nashua (#1 Ann Harbor MI, #10 Boston MA)	
Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property)		#1 Portsmouth	
America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine		#9 Portsmouth (#1 South Port NC, #11 Corona de Mar)	
11 Coolest Road Trips in the US, 2014 - BuzzFeed.com		#8 Portsmouth (#1 Ashville NC, #11 Santa Cruz CA)	
America's Most Beautiful Town Squares, 2014 - Travel + Leisure		#5 Portsmouth	
Top Small Business Friendly States, 2015 - Thumbtack.com		Grade A+ (Connecticut D, California F grades)	
10 Best Cities for Small Business in the US, 2015 - Thumbtack.com		#1 Manchester ( #2 Dallas, #10 San Antonio Texas)	
Best State Capitals to Live in, 2016 - SmartAsset.com		#8 Concord (#1 Montpelier VT, #10 Boise ID)	
Top 10 High-Tech Density, 2016 - BloombergInnovation Index		#4 New Hampshire (#1 Massachusetts, #2 California, #10 Minnesota)	
Happiest State in New England, 2016 - Wallet Hub		#1 New Hampshire	

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	Happiest State in the U.S., 2016 - Wallet Hub	#11 New Hampshire (#1 Utah, #51 West Virginia)	
	Most Free States, 2016 - Freedom in 50 States.org	#1 New Hampshire (#2 Oklahoma, #50 New York)	
	Best States for Families to Live a Richer Life, 2016 - Gobankingrates.org	#1 New Hampshire (#2 North Dakota, #50 California)	
	<b>Last Updates</b>	<b>8/11/2017</b>	<b>8/11/2017</b>
	* In 2018 New Hampshire's business profit tax will be reduced from 8.2% to 7.9% if tax revenue collected for unrestricted general and education trust fund revenues reach \$4.64 billion or more during the 2018 biennium.		
	All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.		