



<b>STATE TO STATE COMPARISONS 2017</b>			
		NH	IL
			
<b>TAXES</b>			
	Corporate Income Tax Rate	8.2% *	9.50%
	Apportionment Formula		
	Property Factor	25%	0%
	Payroll Factor	25%	0%
	Sales Factor	50%	100%
	Throwback Rule	Yes	Yes
	NOL Deductions		
	Carryback (Years)	0	0
	Carryforward (Years)	10	12
	LLCs Recognized	No	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	6.25
	Internet Sales Tax	None	6.25
	Tax Exemptions		
	Manufacturing Machinery	No Tax	Exempt
	Office Equipment	No Tax	Taxable
	Custom Software	No Tax	Exempt
	Modified Canned Software	No Tax	Exempt
	Tangible Personal Property	No Tax	Exempt
	Sales & Use - Weighted Average of County & City Rates	No Tax	1.91%
	Top Personal Income Tax %	0%	5.0
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Y
	Motor Fuel Tax, 11	0.196	0.391
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	4.255
	Telecommunications Tax %		
	State/Local Sales Tax	0.00	8.88
	State/Local Wireless Rate	8.17	15.81
	Workers Compensation Premium Index Rate	2.18	2.35
	Unemployment Insurance Tax % (New Employers), 16	2.70	3.75
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.55
	Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$12,960
	Unemployment Insurance Tax/ Per Employee, 16	\$308	\$486
	Unemployment Insurance Number of Benefit Weeks	26	26
	State Trust Fund negative loan balance to Federal Gov. (April, 2015)	0.00	0.00
	Gasoline Excise Tax (cents per gallon)	22.2	19.0
	Diesel Excise Tax (cents per gallon)	22.2	21.5
	Tobacco Excise Tax (cents per pack of 20)	1.8	2.0
	State Taxes as Percentage of Personal Income	8.0%	10.2%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	34
	Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)	7	23
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
	Tax burden - State/Local, % of Income 2016	6.9%	10.2%
	State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$39,283,051
	Per Capita State Government Tax Collections, 2015	\$1,720	\$3,042
	State Cash Solvency Index FY 2014	-1.42	-1.87
	State Long-Run Solvency FY 2014	-0.50	-3.19
	Public Sector Pensions-% funded 2013	57%	39%
	Per Capita State Government Debt Outstanding, 2013	\$6,626	\$4,944
	Gross Domestic Product by State, 2014 (% change)	\$0	\$0
	State Government Bond Rating 2014	Aa1/AA	A2/A-
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	48
	Cost of Living Index, Third Quarter 2016	11700.0%	9460.0%
	Number of Bureaucrats , 2013	87201.00	787734.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	48
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	49.60
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	3
	Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	25
	Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	16
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	13
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	33
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	19
	Average Yearly Legislative Salaries	\$100	\$67,836
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	44
<b>ENERGY &amp; ENVIRONMENT</b>			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	11.9
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawatthours)	2,710	5,257
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	7.97
	Coal, Av. Sales Price, \$ Per Short Ton, 2015	N/A	40.77
	Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)	2.50	1.95
	Energy Consumption, 2014 (Trillions BTU)	310.1	4,042.3
	Total Pollution Released in 2014	702,056	119,243,321
	Total Air Emissions in 2014	518,243	28,109,479
<b>REAL ESTATE</b>			

<b>STATE TO STATE COMPARISONS 2017</b>			
		<b>NH</b>	<b>IL</b>
Office, Class A, average PSF (largest City)	April 2015	\$12.00 - \$19.00	\$24.00 - \$35.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$12.00 - \$25.00
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	\$56,308
Average Hourly Earnings For Production Workers, 2015		\$19.74	\$19.78
Percent Change in Average Annual Pay: 2014 to 2015		2.6	3.7
Civilian Labor Force in Sept 2016		757,233	6,565,550
Workers' Compensation Benefit Payments, 2013		\$214,560	\$2,923,024
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67,200	579,300
Nonfarm Employees in Government, January 2015 (in thousands)		89,600	828,500
2014, Occupational Injuries-Fatal (preliminary)		17	164
<b>EDUCATION</b>			
Critical Reading SAT Score, 2014		524	599
Math SAT Score, 2014		530	616
Writing SAT Score, 2014		512	587
% of Students Taking SAT Exam, 2014		70.0	5.0
Reading NAEP Score, 2015, Grade 4		232	222
Reading NAEP Score, 2015, Grade 8		275	267
Math NAEP Score, 2015, Grade 4		249	237
Math NAEP Score, 2015, Grade 8		294	282
Projected High School Graduates 2016		13,530	130,450

<b>STATE TO STATE COMPARISONS 2017</b>		
	<b>NH</b>	<b>IL</b>
Projected High School Student who receive no diploma, 2011	3,808	37,491
Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$12,927.00
% of Population Graduated from High School in 2015	87.3	83.2
% of Population With a Bachelor's Degree or More, 2012	34.6	31.6
% of Population With a Advanced Degree or More, 2012	12.6	12.0
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012	12.8	15.8
Average Salary of Public School Teachers in 2012/13	\$55,599	\$59,113
Number of Public Libraries, 2010	233	782
Internet Terminals in Public Libraries 2013	1,417	14,905
Number of Institutions of Higher Education, 2013	43	392
Number of Charters Schools, 2013/14	19	66
<b>DEMOGRAPHICS</b>		
Net Migration 2014 - 2015	1,077	(67,535)
Median Age 2015	42.8	37.7
% Of Population 25 to 44 Years Old, 2012	24.0	27.0
% Change in Population 2012 to 2013	0.1	0.1
Poverty Rate, 2014	8.2	0.1
% of Public Aid Recipients 2013 (SNAP Participation Rates)	8.6	13.5
% Births to Unmarried Women in 2012	35.0	40.0
<b>CRIME</b>		
Murders in 2014	12	685
Violent Crimes/100,000 Population, 2014	185.9	361.7
Property Crimes, 2014	26,041	267,385
Motor Vehicle Thefts in 2014	857	17,451
Aggravated Assault Rate per 100,000 in 2014	110	213.7
Crime Rate, 2014	2148.6	2437.6
<b>HEALTH INSURANCE</b>		
Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$17,193
Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$247.31
Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$2,368
Retail Prescription Drugs Filled per Capita 2015	15.5	12.5
Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$20.53
<b>HEALTH</b>		
Healthiest States (1=best; 50=worst), 2015	5	28
Health Mandates 2012	38.0	49.0
Infant Mortality /1000 Live Births, 2015	4.9	6.2
% of Persons Not Covered by Health Insurance, 2014 of U.S.	10.9	11.2
Physicians, 2013	4,815	44,055
Deaths by Accident, 2013	619	4,511
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	15
Estimated New Cases of Cancer - 2016	8680	65090
Estimated Cancer Deaths Combined - 2016	2770	24080
Current Cigarette use, Percentage of Population, 2015	17.5	16.5
Bioterrorism Preparedness Score, 2012	7	5
Potential # of illness during a severe Pandemic	389,000	3,787,000
Potential # of deaths during a severe Pandemic	10,000	99,000
Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	7.1
% of Adults with Asthma - 2011	16.7	12
% of Adults with Diabetes - 2015	9.1	10.1
Fat Index Rank, 2015 (1 = most fat 50 = least fat)	37	28
% of Children Overweight - 2011	26.0	33.6
% of Adults with Hypertension - 2011	26.1	27.5
Infectious Disease, Percentage of Population, 2010	6	16
Human West Nile Cases - 2015	0	72
Zika Virus Cases, as of April 13, 2016	2	10
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>		
Average Median Apartment Rent, based on 2br, 2017	\$1,350	\$1,380
Average Listing Home Price, Feb 2017	\$280,699	\$251,657
Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$372
Gasoline/Gallon 4/2017	\$2.32	\$2.52
Doctor Visit	\$149.18	\$132.50
Average Auto Insurance Premium, 2016	\$941.00	\$1,035.00
<b>Food</b>		
Ground Beef (state capital)	\$3.76	\$4.72
Chicken Breast per pound (major city)	\$4.00	\$4.30
Milk (state capital)	\$3.50	\$2.92
Dozen Eggs (state capital)	\$2.95	\$2.34
Bread (state capital)	\$2.58	\$2.00
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>		
Overall State Ranking, 2016	4	21
Births of Low Birth weight as a percent of all Births in 2014	6.9	8.2
Child Death Rates (deaths per 100,000 ) 2014	13	15
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014	26	37
Total Teen Birth (rate per 1,000 females ages 15-19), 2014	11.0	22.8
% of Teens Who Are High School Dropouts, 2014	2%	4%
% of Teens Not Attending School and Not Working , 2014	5%	7%
% of Children Whose Parents Lack Secure Employment, 2014	24%	29%

<b>STATE TO STATE COMPARISONS 2017</b>			
		<b>NH</b>	<b>IL</b>
% of Children in Poverty , 2014		13%	20%
% of Families with Children Headed by Single Parent, 2014		31%	34%
Drug Overdose Deaths - % change from 2013-2014		73.5	8.3
Registered Sex Offenders Per Capita June 2016		206	170

<b>STATE TO STATE COMPARISONS 2017</b>		
	<b>NH</b>	<b>IL</b>
<b>SOCIAL CAPITAL</b>		
Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	29.1
Donates to Charity (percent)	57.7%	54.8%
Attended Public Meetings (percent)	9.7%	7.4%
Active in Neighborhood (percent)	9.7%	6.8%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	15%
Mean President Turnout 2012	71%	59%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,281
Residents who volunteer 2014 (rank)	22	29
<b>GEOGRAPHY</b>		
Total Area of States in Square Miles	9,349	57,914
Highest Point of Elevation in Feet	6,288	1,235
% of Days that are Sunny	44	57
Hazardous Weather Fatalities in 2014	0	23
# of Deaths by Lighting Strikes from 2005-2014	0	7
# of Earthquakes by State from 2010-2015	1	5
# of Tornadoes, in 2015	1	82
<b>HOUSING</b>		
New Housing Units Authorized in 2015	3,606	19,472
Homeownership Rate, 2014	72.2	66.4
% Change in House Prices: 2014 to 2015	5.5	3.5
% Change in Existing Home Sales: 2011 to 2015	8.8	5.9
<b>POPULATION</b>		
Population in 2015	1,330,608	12,859,995
Population 18 to 24 Year Old in 2014	128,406	1,252,160
Population 25 to 44 Years Old in 2014	312,573	3,460,751
Average Family Size in 2014	2.97	3.29
% of Eligible Voters Reported Registered, 2014	68.3%	63.9%
# of State Legislators, 2015	424	177.0
<b>TRIVIA FACTS</b>		
State Nickname	Granite State	Land of Lincoln
State Capital	Concord	Springfield
Governor - Apr. 2017	Chris Sununu ( R )	Bruce Rauner ( R )
State Song	Old New Hampshire	Illinois
State Flower	Purple Lilac	Purple Violet
State Tree	White Birch	White Oak
State Bird	Purple Finch	Cardinal
State Motos	Live Free or Die	State sovereignty, national union
<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 (#2 Minnesota, #10 Hawaii)	
Strongest State in the Union - 2016 - Politico	#5 Manchester/Nashua (#1 Ann Harbor MI, #10 Boston MA)	
America's Top 10 Smartest Cities 2014 - WalletHub	#1 Portsmouth	
Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property)	#9 Portsmouth (#1 South Port NC, #11 Corona de Mar)	
America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine	#8 Portsmouth (#1 Asheville NC, #11 Santa Cruz CA)	
11 Coolest Road Trips in the US, 2014 - Buzzfeed.com	#5 Portsmouth	
America's Most Beautiful Town Squares, 2014 - Travel + Leisure	Grade A+ (Connecticut D, California F grades)	
Top Small Business Friendly States, 2015 - Thumbtack.com	#1 Manchester ( #2 Dallas, #10 San Antonio Texas)	
10 Best Cities for Small Business in the US, 2015 - Thumbtack.com	#8 Concord (#1 Montpelier VT, #10 Boise ID)	
Best State Capitals to Live in, 2016 - SmartAsset.com	#4 New Hampshire (#1 Massachusetts, #2 California, #10 Minnesota)	
Top 10 High-Tech Density, 2016 - BloombergInnovation Index	#1 New Hampshire	
Happiest State in New England, 2016 - Wallet Hub		

<b>STATE TO STATE COMPARISONS 2017</b>			
		<b>NH</b>	<b>IL</b>
	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>4/21/2017</b>	<b>4/21/2017</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.			