



| STATE TO STATE COMPARISONS 2017 | | | |
|---|--|---|---|
| | | NH | KY |
| | |  |  |
| TAXES | | | |
| 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), 2016 Overall Ranking (1= Best 50= Worst) | | 7 | 28 |
| FINANCIAL & GOVERNMENT COMPARISONS | | | |
| Tax burden - State/Local, % of Income 2016 | | 6.9% | 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 |
| ENERGY & ENVIRONMENT | | | |
| Electricity, August 2016, (Cents Per Kil Hr.) | | 18.2 | 10.3 |
| Electricity Net Generated Renewable Sources in 2010 (Thousand Megawatthours) | | 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, 2014 (Trillions BTU) | | 310.1 | 1,770.7 |
| Total Pollution Released in 2014 | | 702,056 | 71,048,302 |
| Total Air Emissions in 2014 | | 518,243 | 39,094,763 |
| REAL ESTATE | | | |

| STATE TO STATE COMPARISONS 2017 | | | |
|---|------------|---------------------|-------------------|
| | | NH | KY |
| 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 |
| LABOR | | | |
| 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 |
| EDUCATION | | | |
| 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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|--|--|--|-------------|------------|
| | | | NH | KY |
| | 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 |
| DEMOGRAPHICS | | | | |
| | 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 |
| CRIME | | | | |
| | Murders in 2014 | | 12 | 160 |
| | Violent Crimes/100,000 Population, 2014 | | 185.9 | 199.0 |
| | Property Crimes, 2014 | | 26,041 | 99,166 |
| | Motor Vehicle Thefts in 2014 | | 857 | 6,318 |
| | Aggravated Assault Rate per 100,000 in 2014 | | 110 | 99.8 |
| | Crime Rate, 2014 | | 2148.6 | 2445.9 |
| HEALTH INSURANCE | | | | |
| | 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 |
| HEALTH | | | | |
| | Healthiest States (1=best; 50=worst), 2015 | | 5 | 44 |
| | 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 |
| COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter) | | | | |
| | 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 4/2017 | | \$2.32 | \$2.37 |
| | 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 |
| QUALITY OF LIFE: CHILD WELL - BEING | | | | |
| | 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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|---|--|-----------|-----------|
| | | NH | KY |
| % of Families with Children Headed by Single Parent, 2014 | | 31% | 35% |
| Drug Overdose Deaths - % change from 2013-2014 | | 73.5 | 4.2 |
| Registered Sex Offenders Per Capita June 2016 | | 206 | 243 |
| | | | |

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|--|--|---|---------------------------|
| | | NH | KY |
| SOCIAL CAPITAL | | | |
| 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 2014 (rank) | | 22 | 37 |
| GEOGRAPHY | | | |
| 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 2014 | | 0 | 8 |
| # of Deaths by Lighting Strikes from 2005-2014 | | 0 | 10 |
| # of Earthquakes by State from 2010-2015 | | 1 | 2 |
| # of Tornadoes, in 2015 | | 1 | 17 |
| HOUSING | | | |
| New Housing Units Authorized in 2015 | | 3,606 | 10,228 |
| Homeownership Rate, 2014 | | 72.2 | 67.6 |
| % Change in House Prices: 2014 to 2015 | | 5.5 | 3.9 |
| % Change in Existing Home Sales: 2011 to 2015 | | 8.8 | 10.5 |
| POPULATION | | | |
| Population in 2015 | | 1,330,608 | 4,425,092 |
| Population 18 to 24 Year Old in 2014 | | 128,406 | 430,215 |
| Population 25 to 44 Years Old in 2014 | | 312,573 | 1,127,059 |
| Average Family Size in 2014 | | 2.97 | 3.07 |
| % of Eligible Voters Reported Registered, 2014 | | 68.3% | 71.6% |
| # of State Legislators, 2015 | | 424 | 138 |
| TRIVIA FACTS | | | |
| 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 |
| COOLNESS FACTORS - NH | | | |
| 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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|---|---|---|------------------|
| | | NH | KY |
| | 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) | |
| | Last Updates | 4/21/2017 | 4/21/2017 |
| | * 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. | | | |
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