

STATE TO STATE COMPARISONS 2012

	NH	WI
TAXES		
Top Corporate Income Tax %	8.5	7.9
Apportionment Formula		
Property Factor	25%	25%
Payroll Factor	25%	25%
Sales Factor	50%	50%
Throwback Rule	Yes	Yes
NOL Deductions		
Carryback (Years)	0	0
Carryforward (Years)	10	15
LLCs Recognized	Yes	Yes
S-corps Recognized	No	Yes
Sales Tax & Use Tax %	None	5
Internet Sales Tax	None	5
Tax Exemptions		
Manufacturing Machinery	No Tax	Exempt
Office Equipment	No Tax	Taxable
Custom Software	No Tax	Exempt
Modified Canned Software	No Tax	Taxable
Tangible Personal Property	No Tax	Taxable
Sales & Use - Weighted Average of County & City Rates	No Tax	0.43%
Top Personal Income Tax %	0%	7.75
Professional Services Tax	N	N
Top Capital Gains Tax	0.00	3.1
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
Motor Fuel Tax, 11	0.196	0.329
Property Tax		
On Land & Buildings, as share of personal income	5.75	4.41
Telecommunications Tax %		
State Tax Rate	7.0	6.1
Local Tax Rate	N/A	1.1
Workers Compensation as % of Covered Wages	0.87	1.13
Unemployment Insurance Tax % (New Employers), 11	3.7	3.6
Unemployment Insurance Time Period to Qualify for Experience Rating	1.0	1.5
Unemployment Insurance Tax Wage Bases, 11	\$12,000	\$13,000
Unemployment Insurance Tax/ Per Employee, 11	\$444	\$468
Internet Access Tax	N	Y
Gasoline Excise Tax (cents per gallon)	19.6	32.9
Diesel Excise Tax (cents per gallon)	19.6	32.9
Tobacco Excises Tax (cents per pack of 20)	168.0	252.0
State Taxes as Percentage of Personal Income	7.6%	10.2%
Small Business Tax Index: 2011	33	24
INSURANCE TAXES		
Premium Tax Rates --generally * Phased in over 4 years starting in 2006	1.25%**	N/A
Accident/Health	2.00%	N/A
Life	1.25%	Foreign: 2%
Annuity	N/A	N/A
Property/Causality	1.25%	Foreign: 2%
Fire	1.25%	Foreign: 2.375% + 2% fire dues Domestic: 2%
Risk/ Retention	1.25%	3%
BlueCross/BlueShield	2.00%	N/A
Prepaid Lines	N/A	N/A
Title Insurance	1.25%	2%
	4%	
Independent Procurement	Industrial Procurement 3% Inland Marine: 2%	3% gross premiums .5% Marine
HMO's	2.00%	Pay franchise tax
Surplus Lines	1.75%	Other: 3% Marine: .5%
Marine Insurance	5% of underwriting profit	Foreign: .5%
# of Domestic Insurers	42	384
# of Licensed Foreign Insurers	972	1,631
# of Chartered Purchasing Groups	5	226
HIGH-TECH ECONOMY		
Overall State Rank High-Tech Worker per 1,000, 03	67.39	33.48
# of High-Tech Establishments, 03	2,572	4,790
High-Tech Wages, 03	\$69,144	\$54,303
Unemployment Rate by Cyberstate, 04	3.8%	4.9%
Total High-Tech Manufacturing, by Employment, 03	19,372	21,337
Total High-Tech Services, by Employment, 03	15,709	55,891
High Tech Export, 04	\$1,071,438	\$2,610,568
High Tech Exports, % Change 03-04	18.3%	15.0%
Venture Capital Investment in High-Tech, 04	\$146.0	\$57.1
Total R+ D per Capita in High-Tech, 02	\$1,126	\$659
R&D Inputs - U.S. Ranking	3	19
Risk Capital and Infrastructure-U.S. Ranking, 08	7	11
Human Capital Investment-U.S. Ranking, 08	17	19
Technology Concentration-U.S. Ranking, 08	8	39

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Internet Average Speed (Kbps)	615	402
Download Speed Rank	8	27
Broadband penetration	75%	52%
Number of New Patents (2008)	608	1,887
Technology & Science Index, 10 (1=Best 50=Worst)	7	24
High-Tech Worker Per 1,000 (2008) (1 Highest)	8	36
NEW ECONOMY INDEX 10		
Over all US Ranking	11	29
Ranking by Category		
Immigration of Knowledge Workers	2	27
High Wage Traded Services	14	25
Foreign Direct Investment	4	39
Fastest Growing Firms	13	29
Inventor Patents	8	19
Online Population	5	15
High-Tech Jobs	8	33
Venture Capital	10	40
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2008	7.6%	10.2%
State Government Tax Revenue, 2008	\$2,257,977,000	\$15,088,662,000
Per Capita State Government Tax Revenue, 2008	\$1,708	\$2,681
State Budget Gap-2011 (In Thousands)	\$365,000	\$3,500,000
State Budget Gap-2011-US Rank (1= Lowest, 50= Highest)	8	34
State Budget Gap including unfunded pension (1= Lowest, 50= Highest)	9	35
Per Capita State Government Debt Outstanding, 2008	\$5,983	\$3,928
Gross Domestic Product by State, 2009	\$59,400,000,000	\$244,370,000,000
State Government Bond Rating (S&P, 2010)	AA	AA
Cost of Living Index , Selected Metro, Annual 2009	117.4%	93.2%
Number of Bureaucrats , 2011	5.51	5.05
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010	16	22
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	46.30
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	12	36
Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking	6	43
Median Household Income (2010 Rankings)	7	22
State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt)	51	18
2011 Forbes Best States for Business (1=Best, 50=Worst)	27	40
Millionaires, Per Capita 2010, (1= Highest, 50=Lowest)	8	28
ENERGY & ENVIRONMENT		
Electricity, Oct 2011, (Cents Per Kil Hr.)	16.67	13.32
Electricity Generated Through Renewable Sources in 2008	2,808,208,000	3,370,077,000
Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet)	4.51	5.49
Coal, Av. Price Delivered, \$ Per Short Ton, 2008	N/A	79.21
Energy Consumption, 2009 (Trillions BTU)	303	1,744.6
Total Pollution Released in 2009	2,899,271	32,934,598
Total Air Emissions in 2009	2,668,581	14,593,359
LABOR		
Right to Work State	N	N
Average Annual Pay, 2009	\$44,932	\$39,131
Average Hourly Earnings For Production Workers, 2010	\$18.12	\$18.26
Percent Change in Average Annual Pay: 2008 to 2009	1.4	0.0
Civilian Labor Force in 2010	747,800	293,100
Workers' Compensation Benefit Payments, 2008	\$239,290,000	\$1,011,334,000
% of Nonfarm Employees in Manufacturing, 2010	10.5	15.8
% of Nonfarm Employees in Government, 2010	15.5	15.6
2009, Occupational Injuries-Fatal	0	91
EDUCATION		
Critical Reading SAT Score, 2010	520	595
Math SAT Score, 2010	524	604
Writing SAT Score, 2010	510	579
% of Students Taking SAT Exam, 2009-2010	77.0	4.0
Reading NAEP Score, 2011, Grade 4	230	221
Reading NAEP Score, 2011, Grade 8	272	267
Math NAEP Score, 2011, Grade 4	252	244
Math NAEP Score, 2011, Grade 8	292	289
Projected High School Graduates 07-08	14,320	61,178
Projected High School Student who receive no diploma, 2010	4,346	14,241
Public Elementary/Secondary Expenditures per pupil, 2011	\$13,797.00	\$11,791.00
% of Population Graduated from High School in 2009	91.3	89.8
% of Population With a Bachelor's Degree or More, 2009	32.0	23.8
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009	12.6	14.7
Average Salary of Public School Teachers in 2011	\$52,792	\$52,031
Rate of Books In Public Libraries in 2008	4698.0	3526.0
Number of Institutions of Higher Education, 2009	28	75
Number of Charters Schools, 2010	12	221

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DEMOGRAPHICS		
Domestic in - Migration in to the state: 2008 to 2009	(2,602)	(5,672)
Median Age 2009	40.4	38.2
% Change in Population 25 to 44 Years Old, 2009	25.2	25.6
% Change in Population 2009 to 2010	0.1	0.3
Poverty Rate, 2009	7.8	11.4
% of Public Aid Recipients 2008	2.1	2.4
% Births to Unmarried Women in 2008	32.9	36.3
CRIME		
Murders in 2009	10	144
Violent Crimes/100,000 Population, 2009	2114.0	14533.0
Property Crimes, 2009	28,624	147,486
Motor Vehicle Thefts in 2009	1,124	8,926
Aggravated Assault Rate per 100,000 in 2009	94.3	149.1
Crime Rate, 2009 (50= Lowest 1= Highest)	47	33
HEALTH		
Healthiest States (1=best; 50=worst),2010	2	13.0
Health Mandates	2.2	1.8
Infant Mortality /1000 Live Births, 2011	5.4	6.5
% of Persons Not Covered by Health Insurance, 2010 of U.S.	10.4	9.6
Physicians, 2009	4,515	4,894
Deaths by Accident, 2007	527	2,619
Estimated New Cases of Cancer - 2011	7810	29610
Cancer Rates Combined, 2010 1= lowest 50 = highest	30	23
Current Cigarette use, Percentage of Population, 2010	15.8	18.8
Bioterrorism Preparedness Score, 08	10	10
Potential # of illness during a severe Pandemic	389,000	1,643,000
Potential # of deaths during a severe Pandemic	10,000	44,000
% of Adults with Asthma - 2011	15.6	13.7
%of Adults with Diabetes - 2011	7.4	7.5
% of Adults with Obesity - 2011	25.6	27.4
% of Children Overweight - 2011	12.8	13.1
% of Adults with Hypertension - 2011	26.1	26.4
Infectious Disease, Percentage of Population, 2010	6	5
Human West Nile Cases - 2011	1	2
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Apartment Rent	\$1,056	\$637
Average Home Price	\$336,222	\$261,011
Average Total Energy Cost	\$224.69	\$184.86
Average Phone Bill	\$36.52	\$15.86
Gasoline/Gallon	\$2.04	\$2.18
Doctor Visit	\$149.00	\$110.30
Average Auto Insurance Premium, 2004	\$856.45	\$706.12
Food		
Ground Beef	\$3.52	\$2.57
Tuna, 6 oz cans	\$1.18	\$0.92
Whole Milk , Half Gallon Cartons	\$1.97	\$1.79
Dozen Eggs	\$1.77	\$1.19
Bread	\$1.58	\$1.44
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 2011	1	12
Births of Low Birth weight as a percent of all Births in 2008	5	13
Child Death Rates (deaths per 100,000) 07	6	19
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07	28	49
Teen Birth Rate (births per 1,000 females ages 15-19), 08	1.0	11.0
% of Teens Who Are High School Dropouts, 2010	2.0	5.0
% of Teens Not Attending School and Not Working , 2008	8.0	11.0
% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2009	5.0	14.0
% of Children in Poverty , 2010	10.5	15.5
% of Families with Children Headed by Single Parent, 2010	5.0	16.0
SOCIAL CAPITAL		
Lifestyles: Times Volunteered Last Year	8.0	7.5
Belief: "Most People are Honest" (6-level agree/disagree)	4.08	3.97
Attended Meetings on Town or School Affairs (percent)	33%	26%
Belief: "Most People Can be Trusted"	62%	52%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.14
Mean President Turnout 1988 & 1992	59%	65%
Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$822
Social Capital State Ranking, 2000	8	11
GEOGRAPHY		
Total Area of States in Square Miles in 2009	9,348	65,496
Highest Point of Elevation in Feet	6,288	1,951

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	NH	WI
% of Days That are Sunny	44	54
Hazardous Weather Fatalities in 2009	1	7
# of Deaths & Injuries by Lighting Strikes, from 1959 - 1994	76	241
# of Earthquakes by State from 1974-2003	6	0
# of Tornadoes, in 2010	1	68
HOUSING		
New Housing Units Authorized in 2010	2,737	11,834
Homeownership Rate, 2009	76.0	70.4
% Change in House Prices: 2009 to 2010	(0.6)	(2.3)
% Change in Existing Home Sales: 2009 to 2010	(14.6)	(32.5)
POPULATION		
Population in 2010	1,323,531	5,668,519.0
Population 18 to 24 Year Old in 2009	130,242	590,593.0
Population 25 to 44 Years Old in 2009	333,694	459,606.0
Average Family Size in 2009	3.07	3.0
% of Eligible Voters Reported Registered, 2008	76.0%	0.8
# of State Legislators, 2011	424	132.0
TRIVIA FACTS		
State Nickname	Granite State	Badger State
State Capital	Concord	Madison
State Song	Old New Hampshire	One Wisconsin
State Flower	Purple Lilac	Wood Violet
State Tree	White Birch	Sugar Maple
State Bird	Purple Finch	Robin
State Motos	Live Free or Die	Forward
Last Updates		
	1/24/2012	1/24/2012
<small>All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. Tax information is from the Federal Commerce Clearing House Inc., 2008, Most other statistics are collected from CQ Press's State Rankings 2010, The Annie E. Casey Foundation Baltimore, MD, 2008 Kids Count Data Book, Small Business Survival Index, and US Department of Commerce: Statistical Abstract of the US. ** Effective January 1, 2010, W= Data withheld to avoid disclosure</small>		