



<b>STATE TO STATE COMPARISONS 2018</b>			
		NH	KY
			
<b>TAXES</b>			
Corporate Income Tax Rate		7.9%	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), 17		1.70	2.70
Unemployment Insurance Time Period to Qualify for Experience Rating		0.05	1.00
Unemployment Insurance Tax Wage Bases, 17		\$14,000	\$10,200
Unemployment Insurance Tax/ Per Employee, 17		\$238	\$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), 2018 Overall Ranking (1= Best 50= Worst)		7	33
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
Tax burden - State/Local, % of Income 2017		6.7%	8.7%
State Government Tax Revenue, 2016 (in thousands)		\$2,641,946	\$11,778,866
Per Capita State Government Tax Collections, 2015		\$1,720	\$2,516
State Cash Solvency Index FY 2015		-2.14	-1.98
State Long-Run Solvency FY 2015		-0.53	-2.9
Public Sector Pensions-% funded 2015		65%	38%
Per Capita State Government Debt Outstanding, 2014		\$7,394	\$3,361
Gross Domestic Product by State, 2015-2016 (% change)		\$0	\$0
State Government Bond Rating 2015		Aa1/AA/AA+	Aa2/AA-/AA-
State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)		22	46
Cost of Living Index, Second Quarter 2017		11200.0%	9330.0%
Number of Bureaucrats , 2013		87201.00	272001.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017		5	42
% 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)		3	1
Median Household Income (2015 Rankings) (1-Highest 50-Lowest)		2	47
Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)		7	46
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, 2016		\$54,218	\$43,940
Average Hourly Earnings For Production Workers, 2016		\$20.67	\$20.41
Percent Change in Average Annual Pay: 2015 to 2016		2.0	1.7
Civilian Labor Force in July 2017		752,897	2,067,179
Workers' Compensation Benefit Payments, 2015		\$222,064	\$684,422
Nonfarm Employees in Manufacturing, November 2016 (in thousands)		66500.0	244500.0
Nonfarm Employees in Government, November 2016 (in thousands)		88100.0	314100.0
2015, Occupational Injuries-Fatal (preliminary)		18	99
<b>EDUCATION</b>			
Critical Reading SAT Score, 2016		527	604
Math SAT Score, 2016		531	599
Writing SAT Score, 2016		510	586
% of Students Taking SAT Exam, 2016		70.0	4.0
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, 2015	35.7	23.3
% of Population With an Advanced Degree or More, 2015	13.7	9.7
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015	12.5	16.6
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 2014	1460.00	4858.00
Number of Institutions of Higher Education, 2013	43	165
Number of Charters Schools, 2016/17	26	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, 2015	23.4	25.5
% Change in Population 2013 to 2015	-0.8	-0.12
Poverty Rate, 2014	8.2	18.5
# of Public Aid Recipients 2015 (SNAP Participation Rates)	106,296	768,882
% Births to Unmarried Women in 2015	34.0	42.0
<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 Rank, 2015 (1=Worst, 50=Best)	48	31.0
<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), 2016	6	45
Health Mandates 2012	38.0	49.0
Infant Mortality /1000 Live Births, 2016	5.0	6.7
% of Persons Not Covered by Health Insurance, 2016 of U.S.	7.8	7.3
Physicians, 2017	3,987	10,937
Deaths by Accident, 2014	716	2,622
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	48
Estimated New Cases of Cancer - 2017	8,670	26,220
Estimated Cancer Deaths Combined - 2017	2710	10400
Current Cigarette use, Percentage of Population, 2016	16	26
Bioterrorism, Disease & Disaster Preparedness Score, 2016	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 - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	6.7
% of Adults with Asthma - 2014	10.2	11.9
% of Adults with Diabetes - 2016	8.1	13.4
Fat Index Rank, 2015 (1 = most fat 50 = least fat)	38	5
% of Children Overweight - 2015	12.2	18.5
% of Adults with Hypertension - 2011	26.1	31.6
Infectious Disease, Percentage of Population, 2010	6	10
Human West Nile Cases - 2016	0	8
Zika Virus Cases, from January - August, 2017	0	1
<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	\$379
Gasoline/Gallon 5/2018	\$2.82	\$2.83
Doctor Visit	\$145.00	\$122.34
Average Auto Insurance Premium, 2016	\$941.00	\$989.00
<b>Food</b>		
Ground Beef (state capital)	\$4.67	\$3.46
Chicken Breast per pound (major city)	\$4.09	\$3.25
Milk (state capital)	\$3.46	\$2.68
Dozen Eggs (state capital)	\$2.75	\$2.38
Bread (state capital)	\$2.50	\$1.82
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>		
Overall State Ranking, 2017	1	34
Births of Low Birth weight as a percent of all Births in 2015	8.3	5.8
Child Death Rates (deaths per 100,000 ) 2015	11	21
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015	S	45.0
Total Teen Birth (rate per 1,000 females ages 15-19), 2015	10.9	32.4
% of Teens Who Are High School Dropouts, 2015	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, 2015		30%	36%
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 2016		73%	60%
	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			
	Best Cities to Raise Children, 2012 - Kiplinger Personal Finance			
	Strongest State in the Union - 2016 - Politico			
	America's Top 10 Smartest Cities 2014 - WalletHub			
	Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property)			
	America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine			
	11 Coolest Road Trips in the US, 2014 - BuzzFeed.com			
	America's Most Beautiful Town Squares, 2014 - Travel + Leisure			
	Top Small Business Friendly States, 2015 - Thumbtack.com			
	10 Best Cities for Small Business in the US, 2015 - Thumbtack.com			
	Best State Capitals to Live in, 2016 - SmartAsset.com			
	Top 10 High-Tech Density, 2016 - BloombergInnovation Index			
	#37 Best Cities for Outdoor Activities - Manchester, niche.com, 2017			

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	#16 Top Best Places to Live - Nashua (#1 1987, 1997) Money, 2016		
	#10 Best Run City Nashua - Nashua, WalletHub, 2016		
	#8 Next Top 10 Cities for high Tech Jobs - Manchester, Fast Company, 2015		
	<b>Last Updates</b>	<b>5/11/2018</b>	<b>5/11/2018</b>
	#REF!		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			