



| <b>STATE TO STATE COMPARISONS 2020</b>  |  |   |   |
|---|--|---|---|
|   |  | NH  | WI  |
|   |  |  |  |
| <b>TAXES</b>  |  |   |   |
| Corporate Income Tax Rate   |  | 7.70%   | 7.90%   |
| 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  | 20  |
| 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  | 5.46%   |
| Top Personal Income Tax %   |  | 0%  | 7.65  |
| Professional Services Tax   |  | N   | N   |
| Estate, inheritance/gift taxes beyond fed. Pick-up tax.                           |  | N   | N   |
| Property Tax  |  |   |   |
| On Land & Buildings, as share of personal income                                  |  | 5.57  | 3.38  |
| Telecommunications Tax %  |  |   |   |
| State/Local Sales Tax   |  | 0.00  | 5.50  |
| State/Local Wireless Rate   |  | 9.03  | 7.72  |
| Workers Compensation Premium Index Rate   |  | 1.70  | 2.02  |
| Unemployment Insurance Tax % (New Employers), 20                                  |  | 1.70  | 2.50  |
| Unemployment Insurance Time Period to Qualify for Experience Rating               |  | 1.00  | 3.00  |
| Unemployment Insurance Tax Wage Bases, 20   |  | \$14,000  | \$14,000  |
| Unemployment Insurance Tax/ Per Employee, 20                                      |  | \$238   | \$250   |
| Unemployment Insurance Number of Benefit Weeks                                    |  | 26  | 26  |
| Gasoline Excise Tax (cents per gallon)  |  | 23.8  | 32.9  |
| Diesel Excise Tax (cents per gallon)  |  | 23.8  | 32.9  |
| Tobacco Excise Tax (cents per pack of 20)   |  | 1.8   | 2.5   |
| State Property Taxes as Percentage of Personal Income                             |  | 5.6%  | 3.4%  |
| Small Business Tax Index: 2019 (1= Best 50= Worst)                                |  | 27  | 28  |
| Tax Climate Index (U.S. Tax foundation), 2021 Overall Ranking (1= Best 50= Worst) |  | 6   | 25  |
| <b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>                                     |  |   |   |
| Tax burden - State/Local, % of Income 2020  |  | 6.9%  | 9.1%  |
| State Government Tax Revenue, 2018 (in thousands)                                 |  | \$2,920,888   | \$18,742,929  |
| Per Capita State Government Tax Collections, 2018                                 |  | \$2,153   | \$3,224   |
| State Cash Solvency Index FY 2016   |  | -1.73   | -2.12   |
| State Long-Run Solvency FY 2016   |  | -0.43   | -0.18   |
| Public Sector Pensions-% funded 2017  |  | 63%   | 103%  |
| Per Capita State Government Debt Outstanding, 2020                                |  | \$5,644   | \$3,974   |
| Gross Domestic Product by State, 2018 - 2019 (% change)                           |  | \$0   | \$0   |
| State Government Bond Rating 2019   |  | Aa1/AA/AA+  | Aa1/AA/AA   |
| Cost of Living Index, 2020  |  | 10820.0%  | 9630.0%   |
| Number of Bureaucrats , 2017  |  | 88688.00  | 378116.00   |
| Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019                        |  | 18  | 13  |
| Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)                   |  | 5   | 4   |
| Median Household Income (2018 Rankings) (1-Highest 50-Lowest)                     |  | 3   | 24  |
| Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest)                  |  | 8   | 23  |
| State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)                |  | 34  | 20  |
| 2019 Forbes Best States for Business (1=Best, 50=Worst)                           |  | 25  | 21  |
| Millionaires, Per Capita 2020, (1= Highest, 50=Lowest)                            |  | 7   | 28  |
| Average Yearly Legislative Salaries   |  | \$200   | \$52,999  |
| Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)                   |  | 2   | 24  |
| <b>ENERGY &amp; ENVIRONMENT</b>   |  |   |   |
| Electricity, January 2019, (Cents Per Kil Hr.)                                    |  | 20.17   | 14.72   |
| Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)                       |  | 15.75   | 7.68  |
| Coal, Av. Sales Price, \$ Per Short Ton, 2019                                     |  | N/A   | N/A   |
| Business Energy Index 2020  |  | 41.80   | 31.00   |
| Energy Consumption, 2018 (Trillions BTU)  |  | 324.7   | 1,885.9   |
| Total Pollution Released in 2018  |  | 424,901   | 31,664,404  |
| Total Air Emissions in 2018   |  | 198,581   | 9,362,108   |

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|--|---|---------------------|-------------------|
|  |   | <b>NH</b>           | <b>WI</b>         |
| <b>REAL ESTATE</b>                     |   |                     |                   |
|  | Office, Class A, average PSF (largest City) April 2018                        | \$12.00 - \$19.00   | \$15.00 - \$19.00 |
|  | Industrial flex, average cost PSF (largest City)                              | \$6.00 - \$11.00    | \$4.00 - \$5.00   |
|  | New construction, manufacturing, 24 ft. clear<br>25k to 50k, average cost PSF | \$115.00 - \$125.00 | N/A               |
| <b>LABOR</b>                           |   |                     |                   |
|  | Right to Work State   | N                   | Y                 |
|  | Average Annual Pay, 2019  | \$58,671            | \$50,413          |
|  | Average Hourly Earnings For Production Workers, 2019                          | \$22.48             | \$21.49           |
|  | Workers' Compensation Benefit Payments, 2017                                  | \$206,628           | \$1,169,773       |
| <b>EDUCATION</b>                       |   |                     |                   |
|  | Critical Reading and Writing SAT Score, 2020                                  | 531                 | 615               |
|  | Math SAT Score, 2020  | 524                 | 628               |
|  | % of Students Taking SAT Exam, 2020   | 93.0                | 3.0               |
|  | Reading NAEP Score, 2019, Grade 4   | 224                 | 220               |
|  | Reading NAEP Score, 2019, Grade 8   | 268                 | 267               |
|  | Math NAEP Score, 2019, Grade 4  | 245                 | 242               |
|  | Math NAEP Score, 2019, Grade 8  | 287                 | 289               |
|  | Public Elementary/Secondary Expenditures per pupil, 2016                      | \$15,535.00         | \$11,664.00       |
|  | % of Population Graduated from High School in 2017-18                         | 89.0                | 90.0              |
|  | % of Population With a Bachelor's Degree or More, 2018                        | 36.8                | 26.9              |
|  | % of Population With an Advanced Degree or More, 2018                         | 14.5                | 10.6              |
|  | Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2018        | 12.3                | 14.7              |
|  | Number of Degree Granting Postsecondary Institutions, 2018/19                 | 25                  | 75                |
|  | Number of Charters Schools, 2018/19   | 35                  | 236               |
| <b>DEMOGRAPHICS</b>                    |   |                     |                   |
|  | Net Migration 2019 - 2020   | 36,136              | (12,755)          |
|  | Median Age 2020   | 42.7                | 39.3              |
|  | % Of Population 26 to 34 Years Old, 2018                                      | 11.0                | 11.0              |
|  | % Of Population 35 to 54 Years Old, 2018                                      | 26.0                | 26.0              |
|  | % Change in Population 2019 to 2020   | 3.3                 | 2.4               |
|  | Poverty Rate, 2020  | 7.3                 | 10.4              |
|  | # of Public Aid Recipients 2020 (SNAP Participation Rates)                    | 72,006              | 607,188           |
|  | % Births to Unmarried Women in 2018   | 32.9                | 37.4              |
| <b>CRIME</b>                           |   |                     |                   |
|  | Murders in 2018   | 21                  | 176               |
|  | Violent Crimes/100,000 Population, 2018                                       | 173.2               | 295.4             |
|  | Property Crimes, 2018   | 16,935              | 90,686            |
|  | Motor Vehicle Thefts in 2018  | 869                 | 8,634             |
|  | Aggravated Assault Rate per 100,000 in 2018                                   | 105.8               | 193.7             |
|  | Crime Rate Rank, 2018 (1=Worst, 50=Best)                                      | 50                  | 41.0              |
| <b>HEALTH INSURANCE</b>                |   |                     |                   |
|  | Average Family Premium per Employee Paid by Employer 2019                     | \$14,393            | \$15,607          |
|  | Average Monthly Premiums per Person - Average Benchmark 2020                  | \$405.00            | \$491.00          |
|  | Hospital Adjusted Expenses per Inpatient Day 2018                             | \$2,623             | \$2,528           |
|  | Retail Prescription Drugs Filled per Captia 2019                              | 11.8                | 10.2              |
| <b>HEALTH</b>                          |   |                     |                   |
|  | Healthiest States (1=best; 50=worst), 2018                                    | 6                   | 23.0              |
|  | Infant Mortality /1000 Live Births, 2018                                      | 3.6                 | 6.1               |
|  | % of Persons Not Covered by Health Insurance, 2018 (in thousands) of U.S.     | 5.7                 | 5.5               |
|  | Physicians, 2020  | 4,329               | 5,838             |
|  | Deaths by Accident, 2018  | 959                 | 3,786             |
|  | Estimated New Cases of Cancer - 2020  | 8060                | 35280             |
|  | Estimated Cancer Deaths Combined - 2020                                       | 2830                | 11610             |
|  | Current Cigarette use, Percentage of Population, 2018                         | 15.6                | 16.4              |
|  | Bioterrorism, Disease & Disaster Preparedness Score, 2018                     | 7                   | 8                 |
|  | % of Adults with Asthma - 2018  | 11.8                | 9                 |
|  | % of Adults with Diabetes - 2019  | 9.2                 | 8.7               |
|  | Fat Index Rank, 2018 (1 = most fat 50 = least fat)                            | 26                  | 31                |
|  | % of Children Overweight - 2018 Ages 10-17                                    | 12.3                | 14.2              |
|  | % of Adults with Hypertension - 2018  | 30.0                | 30.8              |
|  | Infectious Disease, Rank, 2019  | 2                   | 42                |

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|   |  |  | <b>NH</b>          | <b>WI</b>        |
| <b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>  |  |  |                    |                  |
|   | Average Median Apartment Rent, based on 2br, 2020                              |  | \$1,824            | \$1,532          |
|   | Median Listing Home Price, Feb 2020  |  | \$315,079          | \$207,906        |
|   | Average "Check Engine" Light Repair Cost (Parts & Labor)                       |  | \$328              | \$357            |
|   | Gasoline/Gallon 9/2020   |  | \$2.08             | \$2.02           |
|   | Doctor Visit   |  | \$145.00           | \$182.00         |
|   | Average Auto Insurance Premium, 2020   |  | \$985.00           | \$1,049.00       |
|   | <b>Food</b>  |  |                    |                  |
|   | Ground Beef (state capital)  |  | \$5.17             | \$6.21           |
|   | Chicken Breast per pound (major city)  |  | \$2.92             | \$5.16           |
|   | Milk (state capitol)   |  | \$2.93             | \$2.75           |
|   | Dozen Eggs (state capital)   |  | \$1.85             | \$1.90           |
|   | Bread (state capital)  |  | \$2.22             | \$2.70           |
| <b>QUALITY OF LIFE: CHILD WELL - BEING</b>  |  |  |                    |                  |
|   | Overall State Ranking, 2020  |  | 2                  | 11               |
|   | Births of Low Birth weight as a percent of all Births in 2018                  |  | 6.8                | 7.7              |
|   | Child Death Rates (deaths per 100,000 ) 2018                                   |  | 14                 | 15               |
|   | Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2018 |  | 32                 | 30               |
|   | Total Teen Birth (rate per 1,000 females ages 15-19), 2018                     |  | 8.0                | 13.0             |
|   | % of Teens Who Are High School Dropouts, 2018                                  |  | 2%                 | 4%               |
|   | % of Teens Not Attending School and Not Working , 2018                         |  | 4%                 | 5%               |
|   | % of Children Whose Parents Lack Secure Employment, 2018                       |  | 22%                | 22%              |
|   | % of Children in Poverty , 2018  |  | 11%                | 14%              |
|   | % of Families with Children Headed by Single Parent, 2018                      |  | 30%                | 32%              |
|   | Drug Overdose Deaths - % change from 2017-2018                                 |  | 0.0                | -0.1             |
|   | Registered Sex Offenders Per Capita Oct 2018                                   |  | 212                | 432              |
| <b>GEOGRAPHY</b>  |  |  |                    |                  |
|   | Total Area of States in Square Miles   |  | 9,349              | 65,496           |
|   | Highest Point of Elevation in Feet   |  | 6,288              | 1,951            |
|   | % of Days that are Sunny   |  | 44                 | 53               |
|   | Hazardous Weather Fatalities in 2018   |  | 2                  | 12               |
|   | # of Deaths by Lighting Strikes 2018   |  | 0                  | 0                |
|   | # of Earthquakes by State from 2010-2015                                       |  | 1                  | 0                |
|   | # of Tornadoes, in 2018  |  | 0                  | 32               |
| <b>HOUSING</b>  |  |  |                    |                  |
|   | New Housing Units Authorized in 2018   |  | 4,445              | 19,113           |
|   | Homeownership Rate, 2018   |  | 73.4               | 67.9             |
|   | % Change in House Prices: 2018 to 2019   |  | 6.0                | 6.4              |
|   | % Change in Existing Home Sales: 2015 to 2019                                  |  | 30.5               | 32.8             |
| <b>POPULATION</b>   |  |  |                    |                  |
|   | Population in 2019   |  | 1,359,711          | 5,822,434.0      |
|   | Population 19 to 25 Years Old in 2018  |  | 106,400            | 489,400.0        |
|   | Population 26 to 34 Years Old in 2018  |  | 146,700            | 184,300.0        |
|   | Population 35 to 54 Years Old in 2018  |  | 341,300            | 1,446,800.0      |
|   | Average Family Size in 2018  |  | 2.47               | 2.4              |
|   | % Registered Voters Reported, 2018   |  | 67.2%              | 70.5%            |
|   | # of State Legislators, 2019   |  | 424                | 132.0            |
| <b>TRIVIA FACTS</b>   |  |  |                    |                  |
|   | State Nickname   |  | Granite State      | Badger State     |
|   | State Capital  |  | Concord            | Madison          |
|   | Governor   |  | Chris Sununu ( R ) | Tony Evers ( D ) |
|   | 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          |
|   |  |  |                    |                  |
|   | <b>Last Updates</b>  |  | <b>12/7/2020</b>   | <b>12/7/2020</b> |
| All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. |  |  |                    |                  |