

FIGURE 6

## Taxes

#1 Rank  
#2 Rank

Benchmark States	Personal Income	Corporate Income		Sales & Property		Unemployment Insurance		Effective Tax Rates for Newly Established Operations		
	Single Filer, \$110,000*	Main	Mfg. & Svc. Apportion.	Main Sales**	Property - Buildings	Rate	Max. Pay	Capital Intensive Mfg.	Labor Intensive Rate	R&D Facilities
Connecticut	6.00%	8.250%	100%	6.00%	1.708%	3.700%	\$15,000	9.6%	10.3%	18.3%
Delaware	6.75%	8.700%	33.3%***	-	3.964%	3.100	\$10,500	4.4%	7.4%	19.5%
Massachusetts	5.30%	8.250%	100%	6.25%	2.842%	3.250%	\$14,000	7.9%	13.1%	21.2%
New Hampshire	5.00%	8.500%	50%***	-	2.125%	3.700%	\$12,000	7.7%	12.8%	14.2%
Rhode Island	4.75%	9.000	50%	7.00%	3.370%	2.970%	\$19,000	6.6%	13.2%	23.9%

Source: NPMG &amp; Tax Foundation's "Location Matters"; Economic Partners' Tax Expenditure Database

Labor Costs by Occupation  
[ mean hourly estimates, May 2012 ]#1 Rank  
#2 Rank

Benchmark States	All Occupations	Occupations by Entry-Level Educational Requirement		
		Less than High School Diploma	Bachelor's or Higher	Master's or Higher
Connecticut	\$25.40	\$17.72	\$34.79	\$41.10
Delaware	\$22.80	\$15.78	\$33.94	\$42.54
Massachusetts	\$26.32	\$17.93	\$37.17	\$39.15
New Hampshire	\$21.74	\$15.98	\$29.96	\$33.96
Rhode Island	\$22.78	\$16.34	\$30.73	\$36.76

Source: Bureau of Labor Statistics; Manual crosswalk calculations

## Financial &amp; Quality Characteristics of State Housing Units

[ median estimates, 2011 ]

#1 Rank  
#2 Rank

Benchmark States	Value of Owner-Occupied Housing	Gross Rent for Occupied Units Paying Rent	Monthly Owner Costs for Units w/ Mortgage	Monthly Owner Costs for Units w/o Mortgage	Owner-Occupied Units (as %)	Housing Units Built Post-1980 (as %)
Connecticut	\$278,700	\$1,021	\$2,052	\$805	67.4%	28.3%
Delaware	\$236,900	\$960	\$1,567	\$442	71.6%	50.9%
Massachusetts	\$326,300	\$1,034	\$2,042	\$672	62.1%	25.6%
New Hampshire	\$237,500	\$939	\$1,884	\$704	71.5%	43.3%
Rhode Island	\$245,500	\$875	\$1,842	\$654	60.6%	23.3%

Source: ACS, 2011

## Commute Times

#1 Rank  
#2 Rank

Benchmark States	Median Travel Time to Work (minutes)
Connecticut	24.7
Delaware	24.3
Massachusetts	27.6
New Hampshire	25.9
Rhode Island	22.9

Source: U.S. Dept of Commerce, U.S. Census Bureau, American Community Survey, 1 Year Estimates

## Average Retail Price of Electricity by End-Use Sector

[ cents per kilowatthour, November 2012 ]

#1 Rank  
#2 Rank

Benchmark States	Residential	Commercial	Industrial	Transportation
Connecticut	17.83	14.90	12.72	8.99
Delaware	13.61	10.46	8.35	-
Massachusetts	13.79	13.44	12.44	5.40
New Hampshire	16.00	13.43	12.08	-
Rhode Island	13.07	11.37	10.65	12.30

Source: Energy Information Administration