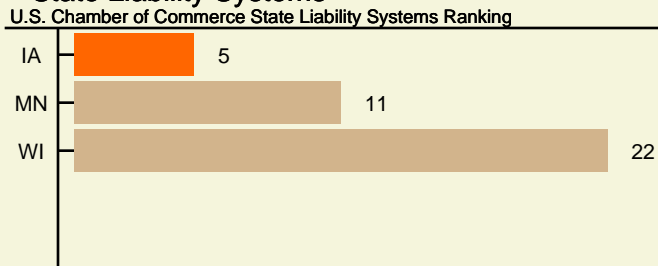
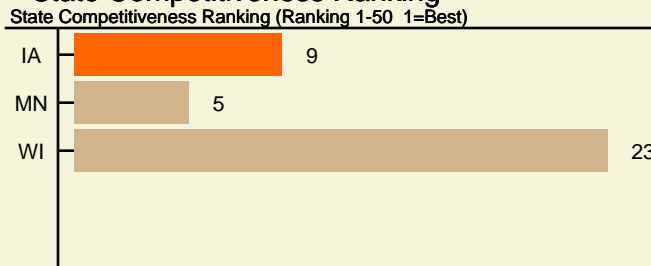


## State Liability Systems



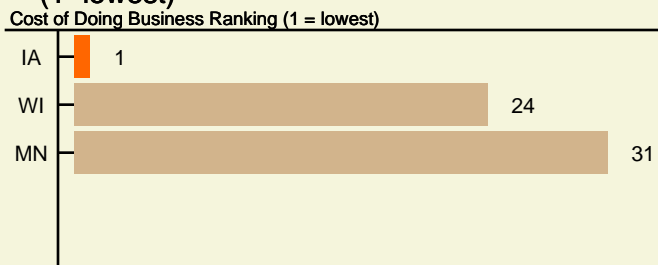
Institute for Legal Reform, Inc. (Conducted by Harris Interactive)2010

## State Competitiveness Ranking



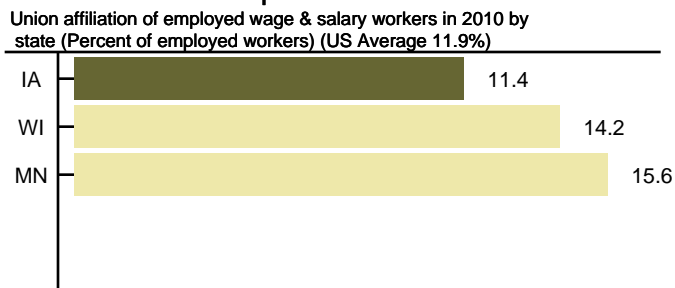
Beacon Hill Institute, 2010

## Cost of Doing Business Ranking



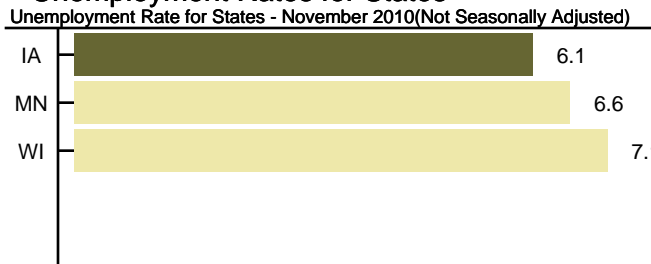
America's Top State for Business-CNBC 2010

## Union Membership



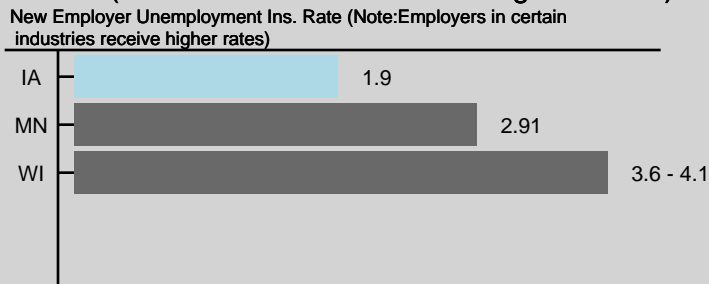
Department of Labor, Bureau of Labor Statistics, 2010

## Unemployment Rates for States



Dept. of Labor, Bureau of Labor Statistics - November 2010

## New Employer Unemployment Insurance Rate (\* = Minimum to Maximum Range % Rates)



Automatic Data Processing (ADP) 2011

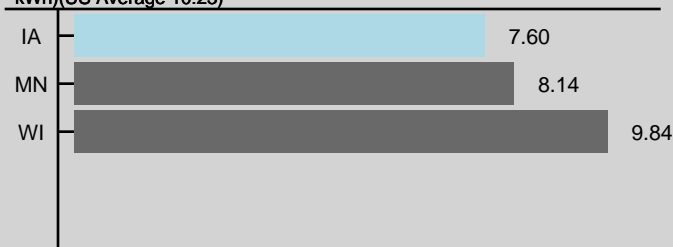
## Avg. Electric price - Industrial (in cents)



Energy Information Administration/Electric Power Monthly - October 2010

## Avg. Electric Price -Commercial (in cents)

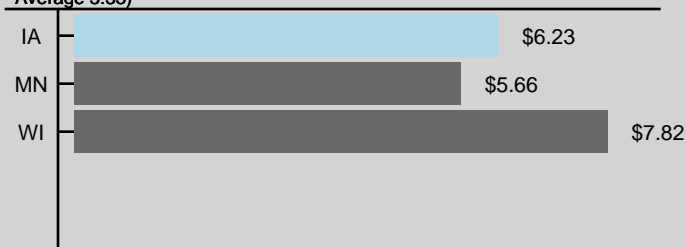
Average Electric Prices - Commercial - October 2010 (in cents per kWh)(US Average 10.23)



Energy Information Administration/Electric Power Monthly - October 2010

## Avg. Gas Price - Industrial (in dollars)

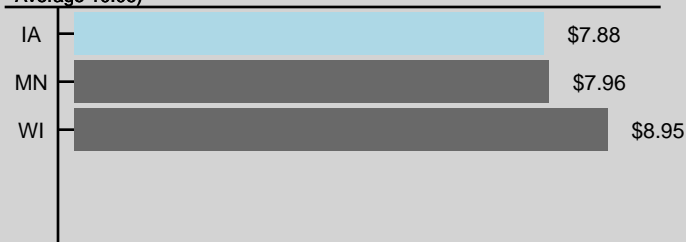
Average Gas Price-Industrial - 2009 (\$ per 1000 cubic feet) (US Average 5.33)



Energy Information Administration, Natural Gas Annual 2010

## Avg. Gas Price - Commercial (in dollars)

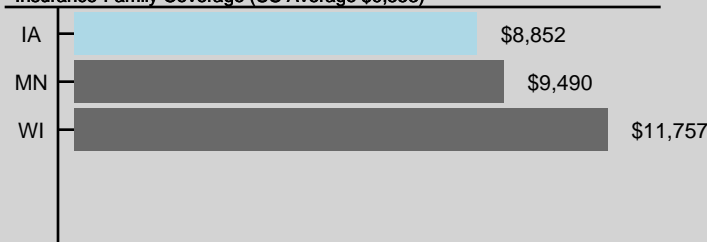
Average Gas Price - Commercial - 2009(\$ per 1000 Cubic feet)(US Average 10.06)



Energy Information Administration

## Employer Contribution to Health Insurance-Family

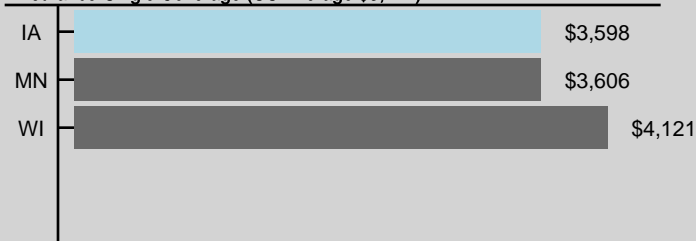
2009 Avg Cost (Employer Contribution) of Employment-Based Health Insurance-Family Coverage (US Average \$9,553)



The Henry J. Kaiser Family Foundation, 2011

## Employer Contribution to Health Insurance-Single

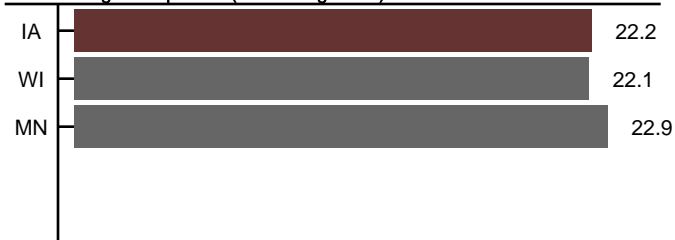
2009 Avg Cost (Employer Contribution) of Employment-Based Health Insurance-Single Coverage (US Average \$3,712)



The Henry J. Kaiser Family Foundation, 2011

## ACT Scores

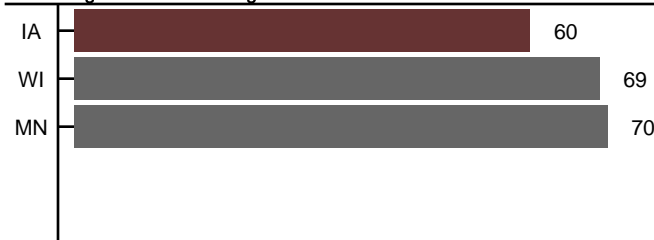
ACT Average Composites (US Average 21.0)



The American College Testing Program, 2010

## ACT Participation Rates

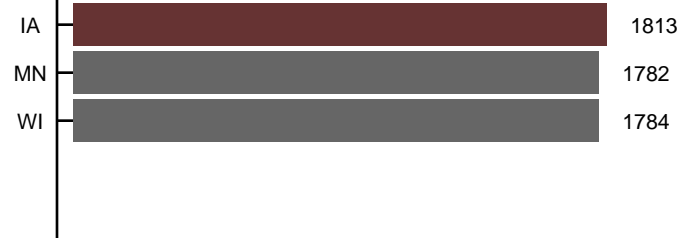
Percentage of students taking ACT tests



The American College Testing Program, 2010

## SAT Scores (Combined Mean Reading, Math, and Writing)

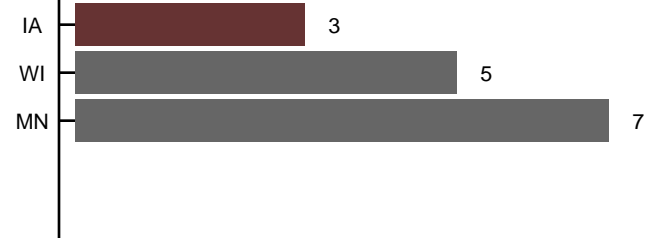
SAT Total Scores (Mean Reading, Math, and Writing Combined)(US Average 1509)



The College Board, 2009

## SAT Participation Rate

SAT Participation Rate (%)



College Board, 2009

## Educational Attainment of the Population - High School

Percentage of Population Completing High School (25 yrs and older)-including Equivalency (US Average 85.3%)



U.S. Census Bureau - 2009 American Community Survey

## Educational Attainment of the Population - College

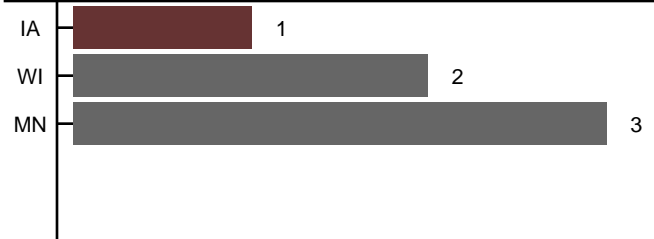
Percentage of the Population with Bachelor's Degree or More (25 yrs and older) (US Average 27.9%)



U.S. Census Bureau, 2009 American Community Survey

## SAT Combined Mean Reading, Math, & Writing Scores Rank

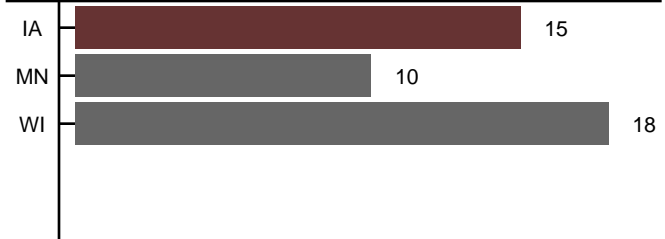
SAT Scores Ranking



The College Board 2009

## ACT Average Composite Score Rank

ACT Average Composite Score Rank



American College Testing Program, 2010

## Most Livable State

Most Livable State 2010



CQ Press, 2010 State Rankings

## Average Travel Time to Work

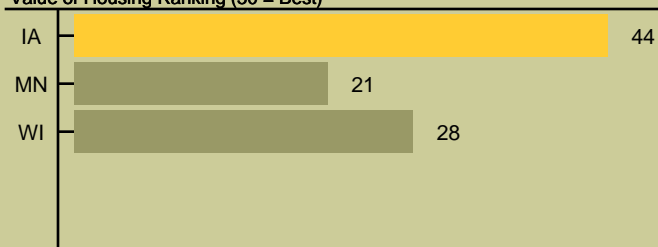
Average Travel Time to Work (in minutes)(US Average 25.1)



U.S. Census Bureau, 2009 American Community Survey

## Value of Housing Ranking

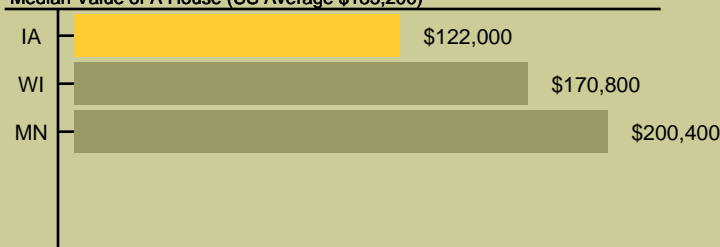
Value of Housing Ranking (50 = Best)



U.S. Census Bureau-2009 American Community Survey

## Median Value of a House

Median Value of A House (US Average \$185,200)



2009 U.S. Census Bureau

## Crime Rate

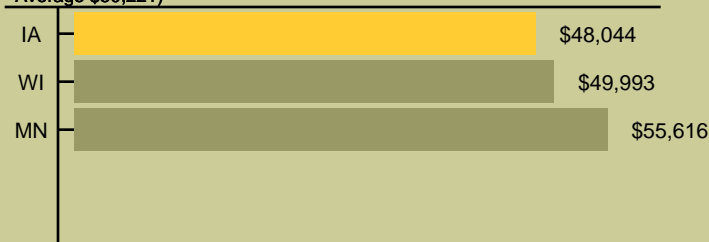
Crime Rate (Crimes per 100,000 population) (US Average 3,667.0)



CQ Press State Rankings 2010

## Median Household Income

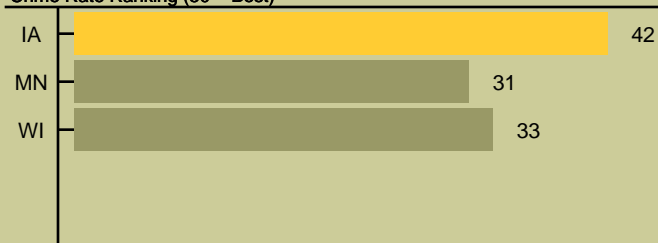
Median Household Income (in 2009 inflation-adjusted dollars) (US Average \$50,221)



U.S. Census Bureau, 2009 American Community Survey

## Crime Rate Ranking

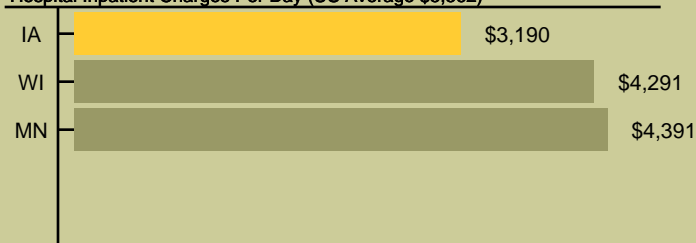
Crime Rate Ranking (50 = Best)



CQ Press State Rankings 2010

## Hospital Inpatient Costs

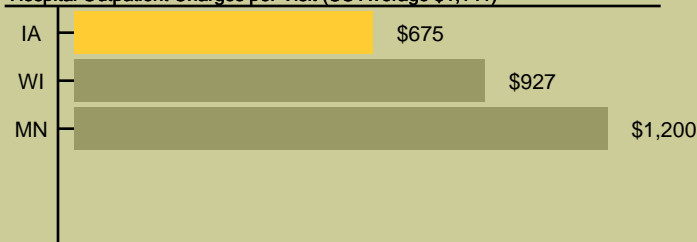
Hospital Inpatient Charges Per Day (US Average \$5,562)



Iowa Hospital Assn, 2010 Annual Survey

## Hospital Outpatient Costs

Hospital Outpatient Charges per Visit (US Average \$1,141)



Iowa Hospital Assn, 2010 Annual Survey

## Home Ownership Rates

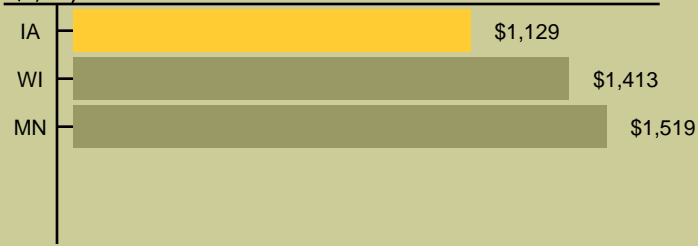
Home Ownership Rate in 2008 (US Average 67.8%)



CQ Press, 2010 State Rankings

## Monthly Mortgage Costs

Median Monthly Mortgage Payment for Owner-Occupied Homes (US Average \$1,505)



2009 U.S. Census Bureau

## Monthly Rental Payment

Median Monthly Rental Payment (US Average \$842)



2009 U.S. Census Bureau

## Population Distribution by Insurance Status

Distribution by Insurance Status - Percent of Uninsured



Kaiser Family Foundation State Health Facts Online, 2009 ACS

# Statistical Comparison

	Iowa	Minnesota	Wisconsin
State Apportionment of Corporate Income	Sales only	87% Sales, 6.5% Payroll, and 6.5% Property	Sales only
Corporate Income Tax Rate	6.0 - 12.0	9.8	7.9
Exemption on Business Inventories	Exempt	Exempt	Exempt
Sales/Use Exemptions on Production Machinery or Reduced Tax	Yes	No, 6.5% rate and any applicable local tax. A refund is allowed for capital equipment	Yes
Sales/Use Exemptions on Pollution Control Equipment	Yes	No, 6.5% rate and any applicable local tax. Exempt for purchases by steel reprocessing firms	Yes
Does State Offer Tax Incentives for Enterprise Zones	Yes	Yes	Yes

Federation of Tax Administrators, 2010

Federation of Tax Administrators 2010

Area Development Online & State's web sites

2009 Multistate Corporate Tax Guide

2009 Multistate Corporate Tax Guide

2009 Multistate Corporate Tax Guide

# Statistical Comparison

	Iowa	Minnesota	Wisconsin
Does state Allow an Investment Tax Credit	Yes, 10% rate; qualifying property includes manuf. equipment, pollution control, buildings & fixtures, and land & improvements to land	No	No

2009 Multistate Corporate Tax Guide

Does State Allow Employment-Based Credit Unrelated to Enterprise Zone Credit	Yes, one-time credit of 6% of unemployment wage base if there is training agreement with community college	Yes, MN law provides for an exclusion of income earned in a Job Opportunity Building Zone. A qualified business is allowed a credit against the taxes imposed under chapter 290. Contact MN for more details.	No
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2009 Multistate Corporate Tax Guide

Does State Allow an R&D Credit Unrelated to EZ Credit	Iowa offers a refundable credit of 6.5% of qualified expenditures. For companies using the EZ or HQJP there is a supplemental credit of 10% for companies with revenues of less than \$20 million, and 3% for companies	10% refundable tax credit for the first \$2 million in qualified expenditures, 2.5% for all expenditures over \$2 million	Yes, 5% of expenses incurred in Wisconsin that qualify under federal rules; 5% of capital expenditures incurred in Wisconsin for new or expanded research facilities
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State Economic Development Websites

Right to Work Status	Yes	No	No
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National Right to Work Legal Defense Foundation 2011

# Statistical Comparison

	Iowa	Minnesota	Wisconsin
Workforce Training	Yes. Iowa Department of Economic Development	Yes. Minnesota Job Skills Partnership Board	Yes. Wisconsin Department of Commerce

# Statistical Comparison



www.iowalifechanging.com

Comparative information on Iowa, Minnesota and Wisconsin

Quality of Life

	Iowa	Minnesota	Wisconsin
State Individual Income Tax Rates	0.36 - 8.98	5.35 - 7.85	4.6 - 7.75

Federation of Tax Administrators, 2010