



STATE TO STATE COMPARISONS 2017

| | NH | CO |
|--|---|---|
| |  |  |
| TAXES | | |
| Corporate Income Tax Rate | 8.2% * | 4.63% |
| Apportionment Formula | | |
| Property Factor | 25% | 33% |
| Payroll Factor | 25% | 33% |
| Sales Factor | 50% | 33% |
| Throwback Rule | Yes | Yes |
| NOL Deductions | | |
| Carryback (Years) | 0 | 0 |
| Carryforward (Years) | 10 | 20 |
| LLCs Recognized | No | Yes |
| S-corps Recognized | No | Yes |
| Sales Tax & Use Tax % | None | 2.9 |
| Internet Sales Tax | None | 2.9 |
| Tax Exemptions | | |
| Manufacturing Machinery | No Tax | Exempt |
| 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 | 4.49% |
| Top Personal Income Tax % | 0% | 4.63 |
| Professional Services Tax | N | N |
| Estate, inheritance/gift taxes beyond fed. Pick-up tax. | N | N |
| Motor Fuel Tax, 11 | 0.196 | 0.220 |
| Property Tax | | |
| On Land & Buildings, as share of personal income | 5.496 | 3.688 |
| Telecommunications Tax % | | |
| State/Local SalesTax | 0.00 | 7.63 |
| State/Local Wireless Rate | 8.17 | 10.70 |
| Workers Compensation Premium Index Rate | 2.18 | 1.50 |
| Unemployment Insurance Tax % (New Employers), 16 | 2.70 | 1.70 |
| Unemployment Insurance Time Period to Qualify for Experience Rating | 0.05 | 0.66 |
| Unemployment Insurance Tax Wage Bases, 16 | \$14,000 | \$12,200 |
| Unemployment Insurance Tax/ Per Employee, 16 | \$308 | \$207 |
| Unemployment Insurance Number of Benefit Weeks | 26 | 13 to 26 |
| State Trust Fund negative loan balance to Federal Gov. (April, 2015) | 0.00 | 0.00 |
| Gasoline Excise Tax (cents per gallon) | 22.2 | 22.0 |
| Diesel Excise Tax (cents per gallon) | 22.2 | 20.5 |
| Tobacco Excise Tax (cents per pack of 20) | 1.8 | 0.8 |
| State Taxes as Percentage of Personal Income | 8.0% | 9.0% |
| Small Business Tax Index: 2014 (1= Best 50= Worst) | 18 | 9 |
| Tax Climate Index (U.S. Tax foundation), 2017 Overall Ranking (1= Best 50= Worst) | 7 | 16 |
| FINANCIAL & GOVERNMENT COMPARISONS | | |
| Tax burden - State/Local, % of Income 2017 | 6.7% | 8.0% |
| State Government Tax Revenue, 2015 (in thousands) | \$2,487,737 | \$12,810,632 |
| Per Capita State Government Tax Collections, 2015 | \$1,720 | \$2,195 |
| State Cash Solvency Index FY 2014 | -1.42 | -1.25 |
| State Long-Run Solvency FY 2014 | -0.50 | 0.49 |
| Public Sector Pensions-% funded 2013 | 57% | 62% |
| Per Capita State Government Debt Outstanding, 2013 | \$6,626 | \$3,119 |
| Gross Domestic Product by State, 2014 (% change) | \$0 | \$0 |
| State Government Bond Rating 2014 | Aa1/AA | Aa1/AA |
| State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest) | 22 | 8 |
| Cost of Living Index, Third Quarter 2016 | 11700.0% | 10380.0% |
| Number of Bureaucrats , 2013 | 87201.00 | 339244.00 |
| Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015 | 5 | 16 |
| % of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4% | 22.40 | 39.60 |
| Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) | 4 | 4 |
| Median Household Income (2014 Rankings) (1-Highest 50-Lowest) | 2 | 11 |
| Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest) | 8 | 14 |
| State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt) | 34 | 13 |
| 2016 Forbes Best States for Business (1=Best, 50=Worst) | 36 | 5 |
| Millionaires, Per Capita 2015, (1= Highest, 50=Lowest) | 7 | 13 |
| Average Yearly Legislative Salaries | \$100 | \$30,000 |
| Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst) | 1 | 10 |
| ENERGY & ENVIRONMENT | | |
| Electricity, August 2016, (Cents Per Kil Hr.) | 18.2 | 12.8 |
| Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours) | 2,710 | 5,133 |
| Natural Gas, 2015 (Dollars Per Thousand Cubit Feet) | 16.18 | 8.27 |
| Coal, Av. Sales Price, \$ Per Short Ton, 2015 | N/A | 36.12 |
| Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest) | 2.50 | 1.93 |
| Energy Consumption, 2015 (Trillions BTU) | 305.2 | 1,480.2 |
| Total Pollution Released in 2015 | 471,294 | 27,218,068 |
| Total Air Emissions in 2015 | 322,928 | 2,161,242 |
| REAL ESTATE | | |

| STATE TO STATE COMPARISONS 2017 | | | |
|---|------------|---------------------|-------------------|
| | | NH | CO |
| Office, Class A, average PSF (largest City) | April 2015 | \$12.00 - \$19.00 | \$20.00 - \$26.00 |
| Industrial flex, average cost PSF (largest City) | | \$7.00 - \$10.00 | \$7.50 - \$12.00 |
| New construction, manufacturing, 24 ft. clear | | | |
| 25k to 50k, average cost PSF | | \$115.00 - \$125.00 | N/A |
| LABOR | | | |
| Right to Work State | | N | N |
| Average Annual Pay, 2015 | | \$53,138 | \$54,518 |
| Average Hourly Earnings For Production Workers, 2015 | | \$19.74 | \$26.54 |
| Percent Change in Average Annual Pay: 2014 to 2015 | | 2.6 | 2.7 |
| Civilian Labor Force in Sept 2016 | | 757,233 | 2,897,980 |
| Workers' Compensation Benefit Payments, 2013 | | \$214,560 | \$858,947 |
| Nonfarm Employees in Manufacturing, January 2015 (in thousands) | | 67,200 | 138,400 |
| Nonfarm Employees in Government, January 2015 (in thousands) | | 89,600 | 406,500 |
| 2014, Occupational Injuries-Fatal (preliminary) | | 17 | 84 |
| EDUCATION | | | |
| Critical Reading SAT Score, 2014 | | 524 | 582 |
| Math SAT Score, 2014 | | 530 | 586 |
| Writing SAT Score, 2014 | | 512 | 567 |
| % of Students Taking SAT Exam, 2014 | | 70.0 | 14.0 |
| Reading NAEP Score, 2015, Grade 4 | | 232 | 224 |
| Reading NAEP Score, 2015, Grade 8 | | 275 | 268 |
| Math NAEP Score, 2015, Grade 4 | | 249 | 242 |
| Math NAEP Score, 2015, Grade 8 | | 294 | 286 |
| Projected High School Graduates 2016 | | 13,530 | 53,030 |
| Projected High School Student who receive no diploma, 2011 | | 3,808 | 16,833 |
| Public Elementary/Secondary Expenditures per pupil, 2013 | | \$15,394.00 | \$10,199.00 |
| % of Population Graduated from High School in 2015 | | 87.3 | 76.9 |
| % of Population With a Bachelor's Degree or More, 2012 | | 34.6 | 37.5 |

| STATE TO STATE COMPARISONS 2017 | | | |
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| | | NH | CO |
| | % of Population With a Advanced Degree or More, 2012 | 12.6 | 13.7 |
| | Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012 | 12.8 | 17.8 |
| | Average Salary of Public School Teachers in 2012/13 | \$55,599 | \$49,844 |
| | Number of Public Libraries, 2010 | 233 | 259 |
| | Internet Terminals in Public Libraries 2013 | 1,417 | 6,021 |
| | Number of Institutions of Higher Education, 2013 | 43 | 171 |
| | Number of Charters Schools, 2013/14 | 19 | 197 |
| DEMOGRAPHICS | | | |
| | Net Migration 2014 - 2015 | 1,077 | 67,781 |
| | Median Age 2015 | 42.8 | 36.4 |
| | % Of Population 25 to 44 Years Old, 2012 | 24.0 | 28.3 |
| | % Change in Population 2012 to 2013 | 0.1 | 1.5 |
| | Poverty Rate, 2014 | 8.2 | 11.5 |
| | % of Public Aid Recipients 2013 (SNAP Participation Rates) | 8.6 | 8.6 |
| | % Births to Unmarried Women in 2012 | 35.0 | 23 |
| CRIME | | | |
| | Murders in 2015 | 14 | 176 |
| | Violent Crimes/100,000 Population, 2015 | 199.3 | 321.0 |
| | Property Crimes, 2015 | 23,229 | 144,136 |
| | Motor Vehicle Thefts in 2015 | 891 | 16,000 |
| | Aggravated Assault Rate per 100,000 in 2015 | 116 | 197.2 |
| | Crime Rate, 2015 | 1932.6 | 2946.4 |
| HEALTH INSURANCE | | | |
| | Average Family Premium per Employee Paid by Employer 2014 | \$18,126 | \$15,932 |
| | Average Monthly Premiums per Person - Individual Market 2014 | \$302.32 | \$226.34 |
| | Hospital Adjusted Expenses per Inpatient Day 2014 | \$2,476 | \$2,655 |
| | Retail Prescription Drugs Filled per Captia 2015 | 15.5 | 10.3 |
| | Broker Compensation by Health Insurance Market - Small Group 2013 | \$17.53 | \$17.11 |
| HEALTH | | | |
| | Healthiest States (1=best; 50=worst), 2017 | 5 | 4 |
| | Health Mandates 2012 | 38.0 | 61.0 |
| | Infant Mortality /1000 Live Births, 2015 | 4.9 | 4.8 |
| | % of Persons Not Covered by Health Insurance, 2014 of U.S. | 10.9 | 11.9 |
| | Physicians, 2013 | 4,815 | 17,065 |
| | Deaths by Accident, 2013 | 619 | 2,422 |
| | Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest | 33 | 35 |
| | Estimated New Cases of Cancer - 2016 | 8680 | 24730 |
| | Estimated Cancer Deaths Combined - 2016 | 2770 | 7760 |
| | Current Cigarette use, Percentage of Population, 2015 | 17.5 | 15.7 |
| | Bioterrorism Preparedness Score, 2012 | 7 | 4 |
| | Potential # of illness during a severe Pandemic | 389,000 | 1,381,000 |
| | Potential # of deaths during a severe Pandemic | 10,000 | 30,000 |
| | Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average) | 7.3 | 6.7 |
| | % of Adults with Asthma - 2011 | 16.7 | 13.5 |
| | % of Adults with Diabetes - 2015 | 9.1 | 7.3 |
| | Fat Index Rank, 2015 (1 = most fat 50 = least fat) | 37 | 50 |
| | % of Children Overweight - 2011 | 26.0 | 23.1 |
| | % of Adults with Hypertension - 2011 | 26.1 | 21.2 |
| | Infectious Disease, Percentage of Population, 2010 | 6 | 10 |
| | Human West Nile Cases - 2015 | 0 | 101 |
| | Zika Virus Cases, as of April 13, 2016 | 2 | 2 |
| COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter) | | | |
| | Average Median Apartment Rent, based on 2br, 2017 | \$1,350 | \$1,450 |
| | Average Listing Home Price, Feb 2017 | \$280,699 | \$509,225 |
| | Average "Check Engine" Light Repair Cost (Parts & Labor) | \$328 | \$416 |
| | Gasoline/Gallon 8/2017 | \$2.30 | \$2.30 |
| | Doctor Visit | \$149.18 | \$124.80 |
| | Average Auto Insurance Premium, 2016 | \$941.00 | \$1,393.00 |
| | Food | | |
| | Ground Beef (state capital) | \$3.76 | \$5.01 |
| | Chicken Breast per pound (major city) | \$4.00 | \$4.31 |
| | Milk (state capitol) | \$3.50 | \$2.88 |
| | Dozen Eggs (state capital) | \$2.95 | \$3.06 |
| | Bread (state capital) | \$2.58 | \$2.27 |
| QUALITY OF LIFE: CHILD WELL - BEING | | | |
| | Overall State Ranking, 2016 | 4 | 20 |
| | Births of Low Birth weight as a percent of all Births in 2014 | 6.9 | 8.8 |
| | Child Death Rates (deaths per 100,000) 2014 | 13 | 17 |
| | Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014 | 26 | 36 |
| | Total Teen Birth (rate per 1,000 females ages 15-19), 2014 | 11.0 | 20.3 |
| | % of Teens Who Are High School Dropouts, 2014 | 2% | 5% |
| | % of Teens Not Attending School and Not Working , 2014 | 5% | 6% |
| | % of Children Whose Parents Lack Secure Employment, 2014 | 24% | 25% |
| | % of Children in Poverty , 2014 | 13% | 15% |
| | % of Families with Children Headed by Single Parent, 2014 | 31% | 31% |
| | Drug Overdose Deaths - % change from 2014-2015 | 30.9 | -5.5 |
| | Registered Sex Offenders Per Capita June 2016 | 206 | 328 |

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| SOCIAL CAPITAL | | | |
| | Lifestyles: Hours volunteered Last Year per Resident 2014 | 32.5 | 36.3 |
| | Donates to Charity (percent) | 57.7% | 59.7% |
| | Attended Public Meetings (percent) | 9.7% | 12.2% |
| | Active in Neighborhood (percent) | 9.7% | 10.8% |
| | Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA) | 0.25 | 0.18 |
| | Mean President Turnout 2012 | 71% | 71% |
| | Av. Charitable Giving per IRS Tax Filers, 2013 | \$890 | \$1,316 |
| | Residents who volunteer 2015 (rank) | 19 | 17 |

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| | | NH | CO |
| GEOGRAPHY | | | |
| Total Area of States in Square Miles | | 9,349 | 104,094 |
| Highest Point of Elevation in Feet | | 6,288 | 14,433 |
| % of Days that are Sunny | | 44 | 72 |
| Hazardous Weather Fatalities in 2016 | | 1 | 5 |
| # of Deaths by Lighting Strikes from 2007-2016 | | 0 | 14 |
| # of Earthquakes by State from 2010-2015 | | 1 | 56 |
| # of Tornadoes, in 2016 | | 2 | 45 |
| HOUSING | | | |
| New Housing Units Authorized in 2016 | | 3,607 | 38,393 |
| Homeownership Rate, 2015 | | 71.6 | 63.6 |
| % Change in House Prices: 2015 to 2016 | | 3.5 | 10.0 |
| % Change in Existing Home Sales: 2012 to 2016 | | 17.8 | 54.8 |
| POPULATION | | | |
| Population in 2017 | | 1,335,832 | 5,658,546 |
| Population 18 to 24 Year Old in 2015 | | 129,025 | 531,082 |
| Population 25 to 44 Years Old in 2015 | | 311,207 | 1,556,878 |
| Average Family Size in 2015 | | 3.01 | 3.16 |
| % of Eligible Voters Reported Registered, 2014 | | 68.3% | 71.1% |
| # of State Legislators, 2016 | | 424 | 100 |
| TRIVIA FACTS | | | |
| State Nickname | | Granite State | Centennial State |
| State Capital | | Concord | Denver |
| Governor - Apr. 2017 | | Chris Sununu (R) | John Hickenlooper (D) |
| State Song | | Old New Hampshire | Where the Columbines Grow |
| State Flower | | Purple Lilac | Rocky Mountain Columbine |
| State Tree | | White Birch | Colorado Blue Spruce |
| State Bird | | Purple Finch | Lark Bunting |
| State Motos | | Live Free or Die | Nothing without Providence |
| COOLNESS FACTORS - NH | | | |
| Top 10 Up and Coming US Cities for Tech Jobs, July 2015 - Zip Recruiter | | #8 Manchester/Nashua (#1 Austin TX, #10 Eugene OR) | |
| Best Cities to Raise Children, 2012 - Kiplinger Personal Finance | | #2 Manchester/Nashua | |
| Strongest State in the Union - 2016 - Politico | | #1 New Hampshire (#2 Minnesota, #10 | |
| America's Top 10 Smartest Cities 2014 - WalletHub | | #5 Manchester/Nashua (#1 Ann Harbor MI, #10 Boston MA) | |
| Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property) | | #1 Portsmouth | |
| America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine | | #9 Portsmouth (#1 South Port NC, #11 Corona de Mar) | |
| 11 Coolest Road Trips in the US, 2014 - BuzzFeed.com | | #8 Portsmouth (#1 Ashville NC, #11 Santa Cruz CA) | |
| America's Most Beautiful Town Squares, 2014 - Travel + Leisure | | #5 Portsmouth | |
| Top Small Business Friendly States, 2015 - Thumbtack.com | | Grade A+ (Connecticut D, California F grades) | |
| 10 Best Cities for Small Business in the US, 2015 - Thumbtack.com | | #1 Manchester (#2 Dallas, #10 San Antonio Texas) | |
| Best State Capitals to Live in, 2016 - SmartAsset.com | | #8 Concord (#1 Montpelier VT, #10 Boise ID) | |
| Top 10 High-Tech Density, 2016 - BloombergInnovation Index | | #1 New Hampshire (#1 Massachusetts, #2 California, #10 Minnesota) | |
| Happiest State in New England, 2016 - Wallet Hub | | #1 New Hampshire | |
| Happiest State in the U.S., 2016 - Wallet Hub | | #11 New Hampshire (#1 Utah, #51 West Virginia) | |
| Most Free States, 2016 - Freedom in 50 States.org | | #1 New Hampshire (#2 Oklahoma, #50 New York) | |
| Best States for Families to Live a Richer Life, 2016 - Gobankingrates.org | | #1 New Hampshire (#2 North Dakota, #50 California) | |
| Last Updates | | 8/11/2017 | 8/11/2017 |

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| | | |
| * In 2018 New Hampshire's business profit tax will be reduced from 8.2% to 7.9% if tax revenue collected for unrestricted general and education trust fund revenues reach \$4.64 billion or more during the 2018 biennium. | | |
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| All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. | | |
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