



STATE TO STATE COMPARISONS 2017			NH	CT
				
<b>TAXES</b>				
	Corporate Income Tax Rate		8.2% *	9.00%
	Apportionment Formula			
	Property Factor		25%	25%
	Payroll Factor		25%	25%
	Sales Factor		50%	50%
	Throwback Rule		Yes	No
<b>NOL Deductions</b>				
	Carryback (Years)		0	0
	Carryforward (Years)		10	20
	LLCs Recognized		No	Yes
	S-corps Recognized		No	Yes
	Sales Tax & Use Tax %		None	6.4
	Internet Sales Tax		None	6.0
<b>Tax Exemptions</b>				
	Manufacturing Machinery		No Tax	Exempt
	Office Equipment		No Tax	Taxable
	Custom Software		No Tax	Taxable
	Modified Canned Software		No Tax	Taxable
	Tangible Personal Property		No Tax	Taxable
	Sales & Use - Weighted Average of County & City Rates		No Tax	None
	Top Personal Income Tax %		0%	6.7
	Professional Services Tax		N	Y
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
	Motor Fuel Tax, 11		0.20	0.493
<b>Property Tax</b>				
	On Land & Buildings, as share of personal income		5.496	4.531
<b>Telecommunications Tax %</b>				
	State/Local Sales Tax		0.00	6.35
	State/Local Wireless Rate		8.17	7.78
	Workers Compensation Premium Index Rate		2.18	2.87
	Unemployment Insurance Tax % (New Employers), 16		2.70	4.90
	Unemployment Insurance Time Period to Qualify for Experience Rating		0.05	1.90
	Unemployment Insurance Tax Wage Bases, 16		\$14,000	\$15,000
	Unemployment Insurance Tax/ Per Employee, 16		\$308	\$735
	Unemployment Insurance Number of Benefit Weeks		26	26
	State Trust Fund negative loan balance to Federal Gov. (April, 2015)		0.00	336,505,054.77
	Gasoline Excise Tax (cents per gallon)		22.2	25.0
	Diesel Excise Tax (cents per gallon)		22.2	41.7
	Tobacco Excise Tax (cents per pack of 20)		1.8	3.9
	State Taxes as Percentage of Personal Income		8.0%	11.9%
	Small Business Tax Index: 2014 (1= Best 50= Worst)		18	41
	Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)		7	44
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>				
	Tax burden - State/Local, % of Income 2016		6.9%	10.9%
	State Government Tax Revenue, 2015 (in thousands)		\$2,487,737	\$16,231,958
	Per Capita State Government Tax Collections, 2015		\$1,720	\$4,431
	State Cash Solvency Index FY 2014		-1.42	-1.94
	State Long-Run Solvency FY 2014		-0.50	-2.85
	Public Sector Pensions-% funded 2013		57%	48%
	Per Capita State Government Debt Outstanding, 2013		\$6,626	\$9,003
	Gross Domestic Product by State, 2014 (% change)		\$0	\$0
	State Government Bond Rating 2014		Aa1/AA	Aa3/AA
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)		22	47
	Cost of Living Index, Third Quarter 2016		11700.0%	12770.0%
	Number of Bureaucrats , 2013		87201.00	222606.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015		5	22
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%		22.40	34.20
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		4	2
	Median Household Income (2014 Rankings) (1-Highest 50-Lowest)		2	4
	Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)		8	1
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)		34	3
	2016 Forbes Best States for Business (1=Best, 50=Worst)		36	43
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)		7	2
	Average Yearly Legislative Salaries		\$100	\$28,000
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		1	45
<b>ENERGY &amp; ENVIRONMENT</b>				
	Electricity, August 2016, (Cents Per Kil Hr.)		18.2	18.8
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)		2,710	1,130
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)		16.18	12.50
	Coal, Av. Sales Price, \$ Per Short Ton, 2015		N/A	N/A
	Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)		2.50	2.71
	Energy Consumption, 2014 (Trillions BTU)		310.1	750
	Total Pollution Released in 2014		702,056	2,057,482
	Total Air Emissions in 2014		518,243	1,018,050
<b>REAL ESTATE</b>				
	Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$23.00 - \$26.00

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Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$5.00 - \$7.00
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, 2015	\$53,138	\$54,009
Average Hourly Earnings For Production Workers, 2015	\$19.74	\$25.65
Percent Change in Average Annual Pay: 2014 to 2015	2.6	2.3
Civilian Labor Force in Sept 2016	757,233	1,904,151
Workers' Compensation Benefit Payments, 2013	\$214,560	\$950,065
Nonfarm Employees in Manufacturing, January 2015 (in thousands)	67,200	159,000
Nonfarm Employees in Government, January 2015 (in thousands)	89,600	238,600
2014, Occupational Injuries-Fatal (preliminary)	17	35
<b>EDUCATION</b>		
Critical Reading SAT Score, 2014	524	507
Math SAT Score, 2014	530	510
Writing SAT Score, 2014	512	508
% of Students Taking SAT Exam, 2014	70.0	88.0
Reading NAEP Score, 2015, Grade 4	232	229
Reading NAEP Score, 2015, Grade 8	275	273
Math NAEP Score, 2015, Grade 4	249	240
Math NAEP Score, 2015, Grade 8	294	284
Projected High School Graduates 2016	13,530	35,170
Projected High School Student who receive no diploma, 2011	3,808	9,094
Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$16,272.00
% of Population Graduated from High School in 2015	87.3	85.5
% of Population With a Bachelor's Degree or More, 2012	34.6	37.1
% of Population With an Advanced Degree or More, 2012	12.6	16.6

<b>STATE TO STATE COMPARISONS 2017</b>		
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Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012	12.8	12.7
Average Salary of Public School Teachers in 2012/13	\$55,599	\$69,766
Number of Public Libraries, 2010	233	239
Internet Terminals in Public Libraries 2013	1,417	4,203
Number of Institutions of Higher Education, 2013	43	115
Number of Charters Schools, 2013/14	19	18
<b>DEMOGRAPHICS</b>		
Net Migration 2014 - 2015	1,077	(8,850)
Median Age 2015	42.8	40.6
% Of Population 25 to 44 Years Old, 2012	24.0	24.9
% Change in Population 2012 to 2013	0.1	0.1
Poverty Rate, 2014	8.2	10.5
% of Public Aid Recipients 2013 (SNAP Participation Rates)	8.6	12.3
% Births to Unmarried Women in 2012	35.0	38.0
<b>CRIME</b>		
Murders in 2014	12	86
Violent Crimes/100,000 Population, 2014	185.9	231.1
Property Crimes, 2014	26,041	69,070
Motor Vehicle Thefts in 2014	857	6,110
Aggravated Assault Rate per 100,000 in 2014	110	125.0
Crime Rate, 2014	2148.6	2151.5
<b>HEALTH INSURANCE</b>		
Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$18,123
Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$291.35
Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$2,419
Retail Prescription Drugs Filled per Captia 2015	15.5	10.5
Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$24.00
<b>HEALTH</b>		
Healthiest States (1=best; 50=worst), 2015	5	6
Health Mandates 2012	38.0	65.0
Infant Mortality /1000 Live Births, 2015	4.9	5.0
% of Persons Not Covered by Health Insurance, 2014 of U.S.	10.9	8
Physicians, 2013	4,815	16,138
Deaths by Accident, 2013	619	1,582
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	25
Estimated New Cases of Cancer - 2016	8680	21700
Estimated Cancer Deaths Combined - 2016	2770	6780
Current Cigarette use, Percentage of Population, 2015	17.5	15.4
Bioterrorism Preparedness Score, 2012	7	6
Potential # of illness during a severe Pandemic	389,000	103,900
Potential # of deaths during a severe Pandemic	10,000	29,000
Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	7.0
% of Adults with Asthma - 2011	17	16.6
% of Adults with Diabetes - 2015	9	9.2
Fat Index Rank, 2015 (1 = most fat 50 = least fat)	37	43
% of Children Overweight - 2011	26	29.7
% of Adults with Hypertension - 2011	26	25.7
Infectious Disease, Percentage of Population, 2010	6	17
Human West Nile Cases - 2015	0	10
Zika Virus Cases, as of April 13, 2016	2	1
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>		
Average Median Apartment Rent, based on 2br, 2017	\$1,350	\$1,450
Average Listing Home Price, Feb 2017	\$280,699	\$439,657
Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$416
Gasoline/Gallon 4/2017	\$2.32	\$2.51
Doctor Visit	\$149.18	\$123.77
Average Auto Insurance Premium, 2016	\$941.00	\$1,367.00
<b>Food</b>		
Ground Beef (state capital)	\$3.76	\$6.34
Chicken Breast per pound (major city)	\$4.00	\$4.23
Milk (state capitol)	\$3.50	\$3.65
Dozen Eggs (state capital)	\$2.95	\$3.10
Bread (state capital)	\$2.58	\$2.91
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>		
Overall State Ranking, 2016	4	5
Births of Low Birth weight as a percent of all Births in 2014	6.9	7.6
Child Death Rates (deaths per 100,000 ) 2014	13	11
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	11.5
% of Teens Who Are High School Dropouts, 2014	2%	3%
% of Teens Not Attending School and Not Working , 2014	5%	5%
% of Children Whose Parents Lack Secure Employment, 2014	24%	28%
% of Children in Poverty , 2014	13%	15%
% of Families with Children Headed by Single Parent, 2014	31%	34%
Drug Overdose Deaths - % change from 2013-2014	73.5	10.0
Registered Sex Offenders Per Capita June 2016	206	149

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<b>SOCIAL CAPITAL</b>			
	Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	30.1
	Donates to Charity (percent)	57.7%	56.8%
	Attended Public Meetings (percent)	9.7%	10.3%
	Active in Neighborhood (percent)	9.7%	9.2%
	Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.20
	Mean President Turnout 2012	71%	62%
	Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,888
	Residents who volunteer 2014 (rank)	22	19

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<b>GEOGRAPHY</b>		
Total Area of States in Square Miles	9,349	5,543
Highest Point of Elevation in Feet	6,288	2,380
% of Days that are Sunny	44	56
Hazardous Weather Fatalities in 2014	0	0
# of Deaths by Lighting Strikes from 2005-2014	0	2
# of Earthquakes by State from 2010-2015	1	1
# of Tornadoes, in 2015	1	0
<b>HOUSING</b>		
New Housing Units Authorized in 2015	3,606	5,883
Homeownership Rate, 2014	72.2	67.4
% Change in House Prices: 2014 to 2015	5.5	1.1
% Change in Existing Home Sales: 2011 to 2015	8.8	(1.4)
<b>POPULATION</b>		
Population in 2015	1,330,608	3,590,886
Population 18 to 24 Year Old in 2014	128,406	350,052
Population 25 to 44 Years Old in 2014	312,573	880,758
Average Family Size in 2014	2.97	3.18
% of Eligible Voters Reported Registered, 2014	68.3%	65.1%
# of State Legislators, 2015	424	187
<b>TRIVIA FACTS</b>		
State Nickname	Granite State	Constitution State
State Capital	Concord	Hartford
Governor - Apr. 2017	Chris Sununu ( R )	Dannel Malloy ( D )
State Song	Old New Hampshire	Yankee Doodle Dandy
State Flower	Purple Lilac	Mountain Laurel
State Tree	White Birch	White Oak
State Bird	Purple Finch	American Robin
State Motos	Live Free or Die	He who transplanted sustains
<b>COOLNESS FACTORS - NH</b>		
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 #1 New Hampshire	
Strongest State in the Union - 2016 - Politico	(#2 Minnesota, #10 Hawaii)	
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)	

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	<b>Last Updates</b>	<b>4/21/2017</b>	<b>4/21/2017</b>
	* 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		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			