



STATE TO STATE COMPARISONS 2017

	NH	DE
		
TAXES		
Corporate Income Tax Rate	8.2% *	8.70%
Apportionment Formula		
Property Factor	25%	33%
Payroll Factor	25%	33%
Sales Factor	50%	33%
Throwback Rule	Yes	No
NOL Deductions		
Carryback (Years)	0	2
Carryforward (Years)	10	20
LLCs Recognized	No	No
S-corps Recognized	No	Yes
Sales Tax & Use Tax %	None	None
Internet Sales Tax	None	N/A
Tax Exemptions		
Manufacturing Machinery	No Tax	No Tax
Office Equipment	No Tax	No Tax
Custom Software	No Tax	No Tax
Modified Canned Software	No Tax	No Tax
Tangible Personal Property	No Tax	No Tax
Sales & Use - Weighted Average of County & City Rates	No Tax	None
Top Personal Income Tax %	0%	6.6
Professional Services Tax	N	N/A
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Y
Motor Fuel Tax, 11	0.20	0.23
Property Tax		
On Land & Buildings, as share of personal income	5.496	1.764
Telecommunications Tax %		
State/Local SalesTax	0.00	0.00
State/Local Wireless Rate	8.17	6.23
Workers Compensation Premium Index Rate	2.18	2.31
Unemployment Insurance Tax % (New Employers), 16	2.70	2.10
Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.30
Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$18,500
Unemployment Insurance Tax/ Per Employee, 16	\$308	\$389
Unemployment Insurance Number of Benefit Weeks	26	24 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	23.0
Diesel Excise Tax (cents per gallon)	22.2	22.0
Tobacco Excise Tax (cents per pack of 20)	1.8	1.6
State Taxes as Percentage of Personal Income	8.0%	10.1%
Small Business Tax Index: 2014 (1= Best 50= Worst)	18	36
Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)	7	14
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2016	6.9%	5.9%
State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$3,513,916
Per Capita State Government Tax Collections, 2015	\$1,720	\$3,395
State Cash Solvency Index FY 2014	-1.42	-0.34
State Long-Run Solvency FY 2014	-0.50	-1.23
Public Sector Pensions-% funded 2013	57%	88%
Per Capita State Government Debt Outstanding, 2013	\$6,626	\$6,245
Gross Domestic Product by State, 2014 (% change)	\$0	\$0
State Government Bond Rating 2014	Aa1/AA	Aaa/AAA
State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	17
Cost of Living Index, Third Quarter 2016	11700.0%	10140.0%
Number of Bureaucrats , 2013	87201.00	57529.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	1
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	38.40
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	6
Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	20
Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	21
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	48
2016 Forbes Best States for Business (1=Best, 50=Worst)	36	22
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	9
Average Yearly Legislative Salaries	\$100	\$44,541
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	31
ENERGY & ENVIRONMENT		
Electricity, August 2016, (Cents Per Kil Hr.)	18.2	13.0
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	138
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	12.62
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	2.10
Energy Consumption, 2014 (Trillions BTU)	310.1	274
Total Pollution Released in 2014	702,056	6,077,932
Total Air Emissions in 2014	518,243	805,127

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REAL ESTATE		
Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$18.00 - \$28.00
Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$8.00 - \$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	\$54,009
Average Hourly Earnings For Production Workers, 2015	\$19.74	\$17.25
Percent Change in Average Annual Pay: 2014 to 2015	2.6	1.4
Civilian Labor Force in Sept 2016	757,233	477,623
Workers' Compensation Benefit Payments, 2013	\$214,560	\$240,313
Nonfarm Employees in Manufacturing, January 2015 (in thousands)	67,200	25,800
Nonfarm Employees in Government, January 2015 (in thousands)	89,600	64,900
2014, Occupational Injuries-Fatal (preliminary)	17	12
EDUCATION		
Critical Reading SAT Score, 2014	524	456
Math SAT Score, 2014	530	459
Writing SAT Score, 2014	512	444
% of Students Taking SAT Exam, 2014	70.0	100.0
Reading NAEP Score, 2015, Grade 4	232	224
Reading NAEP Score, 2015, Grade 8	275	163
Math NAEP Score, 2015, Grade 4	249	239
Math NAEP Score, 2015, Grade 8	294	280
Projected High School Graduates 2016	13,530	7,990
Projected High School Student who receive no diploma, 2011	3,808	3,475
Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$14,890.00
% of Population Graduated from High School in 2015	87.3	80.4
% of Population With a Bachelor's Degree or More, 2012	34.6	29.5

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% of Population With a Advanced Degree or More, 2012	12.6	11.4
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012	12.8	15.0
Average Salary of Public School Teachers in 2012/13	\$55,599	\$59,679
Number of Public Libraries, 2010	233	32
Internet Terminals in Public Libraries 2013	1,417	714
Number of Institutions of Higher Education, 2013	43	23
Number of Charters Schools, 2013/14	19	21
DEMOGRAPHICS		
Net Migration 2014 - 2015	1,077	7,178
Median Age 2015	42.8	39.7
% Of Population 25 to 44 Years Old, 2012	24	24.8
% Change in Population 2012 to 2013	0.1	0.9
Poverty Rate, 2014	8.2	0.9
% of Public Aid Recipients 2013 (SNAP Participation Rates)	8.6	13.8
% Births to Unmarried Women in 2012	35.0	47.0
CRIME		
Murders in 2014	12	54
Violent Crimes/100,000 Population, 2014	185.9	474.4
Property Crimes, 2014	26,041	27,900
Motor Vehicle Thefts in 2014	857	1,267
Aggravated Assault Rate per 100,000 in 2014	110	306.4
Crime Rate, 2014	2148.6	3456.4
HEALTH INSURANCE		
Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$17,514
Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$272.43
Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$2,748
Retail Prescription Drugs Filled per Captia 2015	15.5	14.9
Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$24.89
HEALTH		
Healthiest States (1=best; 50=worst), 2015	5	32
Health Mandates 2012	38.0	30.0
Infant Mortality /1000 Live Births, 2015	4.9	7.0
% of Persons Not Covered by Health Insurance, 2014 of U.S.	10.9	8.7
Physicians, 2013	4,815	2,722
Deaths by Accident, 2013	619	412
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	39
Estimated New Cases of Cancer - 2016	8680	5630
Estimated Cancer Deaths Combined - 2016	2770	2050
Current Cigarette use, Percentage of Population, 2015	17.5	19.9
Bioterrorism Preparedness Score, 2012	7	7
Potential # of illness during a severe Pandemic	389,000	250,000
Potential # of deaths during a severe Pandemic	10,000	6,000
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	15.4
% of Adults with Diabetes - 2015	9.1	11.1
Fat Index Rank, 2015 (1 = most fat 50 = least fat)	37	17
% of Children Overweight - 2011	26.0	32.0
% of Adults with Hypertension - 2011	26.1	29.4
Infectious Disease, Percentage of Population, 2010	6	20
Human West Nile Cases - 2015	0	6
Zika Virus Cases, as of April 13, 2016	2	3
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Median Apartment Rent, based on 2br, 2017	\$1,350	\$1,050
Average Listing Home Price, Feb 2017	\$280,699	\$273,732
Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$398
Gasoline/Gallon 4/2017	\$2.32	\$2.37
Doctor Visit	\$149.18	\$87.50
Average Auto Insurance Premium, 2016	\$941.00	\$1,607.00
Food		
Ground Beef (state capital)	\$3.76	\$4.42
Chicken Breast per pound (major city)	\$4.00	\$3.00
Milk (state capitol)	\$3.50	\$3.84
Dozen Eggs (state capital)	\$2.95	\$2.40
Bread (state capital)	\$2.58	\$2.00
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 2016	4	25
Births of Low Birth weight as a percent of all Births in 2014	6.9	8.3
Child Death Rates (deaths per 100,000) 2014	13	18
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014	26	21
Total Teen Birth (rate per 1,000 females ages 15-19), 2014	11.0	20.7
% 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%	30%
% of Children in Poverty , 2014	13%	18%
% of Families with Children Headed by Single Parent, 2014	31%	42%
Drug Overdose Deaths - % change from 2013-2014	73.5	11.8
Registered Sex Offenders Per Capita June 2016	206	503

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GEOGRAPHY		
Total Area of States in Square Miles	9,349	2,489
Highest Point of Elevation in Feet	6,288	448
% of Days that are Sunny	44	55
Hazardous Weather Fatalities in 2014	0	1
# of Deaths by Lightning Strikes from 2005-2014	0	0
# of Earthquakes by State from 2010-2015	1	0
# of Tornadoes, in 2015	1	1
HOUSING		
New Housing Units Authorized in 2015	3,606	5,299
Homeownership Rate, 2014	72.2	74.3
% Change in House Prices: 2014 to 2015	5.5	3.5
% Change in Existing Home Sales: 2011 to 2015	8.8	3.4
POPULATION		
Population in 2015	1,330,608	945,934
Population 18 to 24 Year Old in 2014	128,406	89,714
Population 25 to 44 Years Old in 2014	312,573	234,122
Average Family Size in 2014	2.97	3.16
% of Eligible Voters Reported Registered, 2014	68.3%	66.8%
# of State Legislators, 2015	424	62
TRIVIA FACTS		
State Nickname	Granite State	First State
State Capital	Concord	Dover
Governor - Apr. 2017	Chris Sununu (R)	John Carney (D)
State Song	Old New Hampshire	Out Delaware
State Flower	Purple Lilac	Peach Blossom
State Tree	White Birch	American Holly
State Bird	Purple Finch	Blue Hen Chicken
State Motos	Live Free or Die	Liberty and justice
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 #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	(#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 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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	Last Updates	4/21/2017	4/21/2017
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			
	* 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		