

STATE TO STATE COMPARISONS 2017

NH

ID



TAXES

Corporate Income Tax Rate	8.2% *	7.40%
Apportionment Formula		
Property Factor	25%	25%
Payroll Factor	25%	25%
Sales Factor	50%	50%
Throwback Rule	Yes	Yes
NOL Deductions		
Carryback (Years)	0	2
Carryforward (Years)	10	20
LLCs Recognized	No	Yes
S-corps Recognized	No	Yes
Sales Tax & Use Tax %	None	6
Internet Sales Tax	None	5
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	0.03%
Top Personal Income Tax %	0%	7.4
Professional Services Tax	N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
Motor Fuel Tax, 11	0.196	0.250
Property Tax		
On Land & Buildings, as share of personal income	5.496	2.59
Telecommunications Tax %		
State/Local Sales Tax	0.00	6.00
State/Local Wireless Rate	8.17	2.62
Workers Compensation Premium Index Rate	2.18	2.01
Unemployment Insurance Tax % (New Employers), 16	2.70	1.58
Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.54
Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$37,200
Unemployment Insurance Tax/ Per Employee, 16	\$308	\$588
Unemployment Insurance Number of Benefit Weeks	26	10 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	32.0
Diesel Excise Tax (cents per gallon)	22.2	32.0
Tobacco Excise Tax (cents per pack of 20)	1.8	0.6
State Taxes as Percentage of Personal Income	8.0%	9.5%
Small Business Tax Index: 2014 (1= Best 50= Worst)	18	38
Tax Climate Index (U.S. Tax foundation), 2017 Overall Ranking (1= Best 50= Worst)	7	20

FINANCIAL & GOVERNMENT COMPARISONS

Tax burden - State/Local, % of Income 2017	6.7%	7.8%
State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$3,975,445
Per Capita State Government Tax Collections, 2015	\$1,720	\$2,246
State Cash Solvency Index FY 2014	-1.42	0.26
State Long-Run Solvency FY 2014	-0.50	1.75
Public Sector Pensions-% funded 2013	57%	86%
Per Capita State Government Debt Outstanding, 2013	\$6,626	\$2,274
Gross Domestic Product by State, 2014 (% change)	\$0	\$0
State Government Bond Rating 2014	Aa1/AA	Aa1/AA+
Cost of Living Index, Third Quarter 2016	11700.0%	9210.0%
Number of Bureaucrats , 2013	87201.00	102485.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	6
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	44.80
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	4
Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	29
Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	48
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	26
2016 Forbes Best States for Business (1=Best, 50=Worst)	36	18
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	46
Average Yearly Legislative Salaries	\$100	\$16,684
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	7

ENERGY & ENVIRONMENT

Electricity, August 2016, (Cents Per Kil Hr.)	18.2	10.5
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	10,168
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	8.59
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	1.72
Energy Consumption, 2015 (Trillions BTU)	305.2	524.4
Total Pollution Released in 2015	471,294	46,978,782
Total Air Emissions in 2015	322,928	4,786,154

REAL ESTATE

Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$15.00 - \$19.50
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Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$6.00 - \$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	Y
Average Annual Pay, 2015		\$53,138	\$38,710
Average Hourly Earnings For Production Workers, 2015		\$19.74	\$22.18
Percent Change in Average Annual Pay: 2014 to 2015		2.6	2.0
Civilian Labor Force in Sept 2016		757,233	813,204
Workers' Compensation Benefit Payments, 2013		\$214,560	\$251,846
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67,200	60,600
Nonfarm Employees in Government, January 2015 (in thousands)		89,600	120,200
2014, Occupational Injuries-Fatal (preliminary)		17	34
EDUCATION			
Critical Reading SAT Score, 2014		524	458
Math SAT Score, 2014		530	456
Writing SAT Score, 2014		512	450
% of Students Taking SAT Exam, 2014		70.0	100.0
Reading NAEP Score, 2015, Grade 4		232	222
Reading NAEP Score, 2015, Grade 8		275	269
Math NAEP Score, 2015, Grade 4		249	239
Math NAEP Score, 2015, Grade 8		294	284
Projected High School Graduates 2016		13,530	17,090
Projected High School Student who receive no diploma, 2011		3,808	5,192

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Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$8,528.00
% of Population Graduated from High School in 2015	87.3	N/A
% of Population With a Bachelor's Degree or More, 2012	34.6	25.5
% of Population With an Advanced Degree or More, 2012	12.6	8.2
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012	12.8	17.5
Average Salary of Public School Teachers in 2012/13	\$55,599	\$49,734
Number of Public Libraries, 2010	233	144
Internet Terminals in Public Libraries 2013	1,417	1,811
Number of Institutions of Higher Education, 2013	43	33
Number of Charters Schools, 2013/14	19	47
DEMOGRAPHICS		
Net Migration 2014 - 2015	1,077	9,097
Median Age 2015	42.8	35.8
% Of Population 25 to 44 Years Old, 2012	24.0	25.3
% Change in Population 2012 to 2013	0.1	1
Poverty Rate, 2014	8.2	1.0
% of Public Aid Recipients 2013 (SNAP Participation Rates)	8.6	13.0
% Births to Unmarried Women in 2012	35.0	27.0
CRIME		
Murders in 2015	14	32
Violent Crimes/100,000 Population, 2015	199.3	215.6
Property Crimes, 2015	23,229	28,858
Motor Vehicle Thefts in 2015	891	1,871
Aggravated Assault Rate per 100,000 in 2015	116	160.1
Crime Rate, 2015	1932.6	1949.6
HEALTH INSURANCE		
Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$14,729
Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$198.91
Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$2,611
Retail Prescription Drugs Filled per Capita 2015	15.5	12.0
Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$20.30
HEALTH		
Healthiest States (1=best; 50=worst), 2017	5	22
Health Mandates 2012	38.0	13.0
Infant Mortality /1000 Live Births, 2015	4.9	5.5
% of Persons Not Covered by Health Insurance, 2014 of U.S.	10.9	15.4
Physicians, 2013	4,815	3,350
Deaths by Accident, 2013	619	776
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	19
Estimated New Cases of Cancer - 2016	8680	8120
Estimated Cancer Deaths Combined - 2016	2770	2810
Current Cigarette use, Percentage of Population, 2015	17.5	15.9
Bioterrorism Preparedness Score, 2012	7	6
Potential # of illness during a severe Pandemic	389,000	425,000
Potential # of deaths during a severe Pandemic	10,000	9,000
Head	7.3	6.1
% of Adults with Asthma - 2011	16.7	12.9
% of Adults with Diabetes - 2015	9.1	7.6
Fat Index Rank, 2015 (1 = most fat 50 = least fat)	37	29
% of Children Overweight - 2011	26.0	27.8
% of Adults with Hypertension - 2011	26.1	25.2
Infectious Disease, Percentage of Population, 2010	6	4
Human West Nile Cases - 2015	0	13
Zika Virus Cases, as of April 13, 2016	2	N/A
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Median Apartment Rent, based on 2br, 2017	\$1,350	\$800
Average Listing Home Price, Feb 2017	\$280,699	\$311,892
Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$408
Gasoline/Gallon 8/2017	\$2.30	\$2.53
Doctor Visit	\$149.18	\$121.38
Average Auto Insurance Premium, 2016	\$941.00	\$935.00
Food		
Ground Beef (state capital)	\$3.76	\$3.43
Chicken Breast per pound (major city)	\$4.00	\$2.50
Milk (state capitol)	\$3.50	\$2.26
Dozen Eggs (state capital)	\$2.95	\$2.06
Bread (state capital)	\$2.58	\$1.98
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 2016	4	22
Births of Low Birth weight as a percent of all Births in 2014	6.9	6.4
Child Death Rates (deaths per 100,000) 2014	13	17
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014	26	34
Total Teen Birth (rate per 1,000 females ages 15-19), 2014	11.0	23.2
% of Teens Who Are High School Dropouts, 2014	2%	4%
% of Teens Not Attending School and Not Working , 2014	5%	7%
% of Children Whose Parents Lack Secure Employment, 2014	24%	24%
% of Children in Poverty , 2014	13%	19%

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% of Families with Children Headed by Single Parent, 2014		31%	26%
Drug Overdose Deaths - % change from 2014-2015		30.9	3.6
Registered Sex Offenders Per Capita June 2016		206	263

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SOCIAL CAPITAL		
Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	47.2
Donates to Charity (percent)	57.7%	54.0%
Attended Public Meetings (percent)	9.7%	10.0%
Active in Neighborhood (percent)	9.7%	103.0%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.16
Mean President Turnout 2012	71%	61%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,324
Residents who volunteer 2015 (rank)	19	5
GEOGRAPHY		
Total Area of States in Square Miles	9,349	83,569
Highest Point of Elevation in Feet	6,288	12,662
% of Days that are Sunny	44	64
Hazardous Weather Fatalities in 2016	1	1
# of Deaths by Lighting Strikes from 2007-2016	0	1
# of Earthquakes by State from 2010-2015	1	95
# of Tornadoes, in 2016	2	1
HOUSING		
New Housing Units Authorized in 2016	3,607	11,476
Homeownership Rate, 2015	71.6	70.0
% Change in House Prices: 2015 to 2016	3.5	8.9
% Change in Existing Home Sales: 2012 to 2016	17.8	45.9
POPULATION		
Population in 2017	1,335,832	1,695,178
Population 18 to 24 Year Old in 2015	129,025	155,924
Population 25 to 44 Years Old in 2015	311,207	420,323
Average Family Size in 2015	3.01	3.31
% of Eligible Voters Reported Registered, 2014	68.3%	60.7%
# of State Legislators, 2016	424	105
TRIVIA FACTS		
State Nickname	Granite State	Gem State
State Capital	Concord	Boise
Governor - Apr. 2017	Chris Sununu (R)	C.L. "Butch" Otter (R)
State Song	Old New Hampshire	Here We Have Idaho
State Flower	Purple Lilac	Syringa
State Tree	White Birch	White Pine
State Bird	Purple Finch	Mountain Bluebird
State Motos	Live Free or Die	Let it be perpetual
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	#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 Massachusetts, #2 California, #10 Minnesota)	
Happiest State in New England, 2016 - Wallet Hub	#1 New Hampshire	

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	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
	* 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.			