



STATE TO STATE COMPARISONS 2017			
		NH	MA
			
TAXES			
	Corporate Income Tax Rate	8.2% *	8.0%
	Apportionment Formula		
	Property Factor	25%	25%
	Payroll Factor	25%	25%
	Sales Factor	50%	50%
	Throwback Rule	Yes	Yes
	NOL Deductions		
	Carryback (Years)	0.0	0.0
	Carryforward (Years)	10	20
	LLCs Recognized	No	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	6.25
	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	None
	Top Personal Income Tax %	0%	5.1
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Y
	Motor Fuel Tax, 11	0.196	0.265
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	3.762
	Telecommunications Tax %		
	State/Local SalesTax	0.00	6.25
	State/Local Wireless Rate	8.17	7.79
	Workers Compensation Premium Index Rate	2.18	1.17
	Unemployment Insurance Tax % (New Employers), 16	2.70	1.87
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	1.26
	Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$15,000
	Unemployment Insurance Tax/ Per Employee, 16	\$308	\$281
	Unemployment Insurance Number of Benefit Weeks	26	10 to 30
	State Trust Fund negative loan balance to Federal Gov. (April, 2015)	0.00	0.00
	Gasoline Excise Tax (cents per gallon)	22.2	24.0
	Diesel Excise Tax (cents per gallon)	22.2	24.0
	Tobacco Excise Tax (cents per pack of 20)	1.8	3.5
	State Taxes as Percentage of Personal Income	8.0%	10.3%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	31
	Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)	7	25
FINANCIAL & GOVERNMENT COMPARISONS			
	Tax burden - State/Local, % of Income 2016	6.9%	9.1%
	State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$27,012,206
	Per Capita State Government Tax Collections, 2015	\$1,720	\$3,741
	State Cash Solvency Index FY 2014	-1.42	-1.99
	State Long-Run Solvency FY 2014	-0.50	-2.87
	Public Sector Pensions-% funded 2013	57%	61%
	Per Capita State Government Debt Outstanding, 2013	\$6,626	\$11,420
	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	28
	Cost of Living Index, Third Quarter 2016	11700.0%	13340.0%
	Number of Bureaucrats , 2013	87201.00	382911.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	17
	% of State + Local Spending, as Measured by the GDP, 92-00		
	inflation over same period was 16.4%	22.40	36.90
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	5
	Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	10
	Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	2
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	11
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	19
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	6
	Average Yearly Legislative Salaries	\$100	\$60,032
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	33
ENERGY & ENVIRONMENT			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	18.3
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	2,270
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	13.02
	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	2.47
	Energy Consumption, 2014 (Trillions BTU)	310.1	1,437.6
	Total Pollution Released in 2014	702,056	3,392,136
	Total Air Emissions in 2014	518,243	1,199,286
REAL ESTATE			

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Office, Class A, average PSF (largest City)	April 2015	\$12.00 - \$19.00	\$36.00 - \$49.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$13.00 - \$20.00
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	\$67,303
Average Hourly Earnings For Production Workers, 2015		19.74	\$21.78
Percent Change in Average Annual Pay: 2014 to 2015		2.6	4.0
Civilian Labor Force in Sept 2016		\$757,233	\$361,102
Workers' Compensation Benefit Payments, 2013		214,560	1,061,981
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67,200	249,200
Nonfarm Employees in Government, January 2015 (in thousands)		89,600	458,400
2014, Occupational Injuries-Fatal (preliminary)		17	55
EDUCATION			
Critical Reading SAT Score, 2014		524	516
Math SAT Score, 2014		530	531
Writing SAT Score, 2014		512	509
% of Students Taking SAT Exam, 2014		70	84
Reading NAEP Score, 2015, Grade 4		232	235
Reading NAEP Score, 2015, Grade 8		275	274
Math NAEP Score, 2015, Grade 4		249	251
Math NAEP Score, 2015, Grade 8		294	297
Projected High School Graduates 2016		13,530	63,010
Projected High School Student who receive no diploma, 2011		3,808	13,388
Public Elementary/Secondary Expenditures per pupil, 2013		15,394	\$15,211.00
% of Population Graduated from High School in 2015		87	85.0

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	% of Population With a Bachelor's Degree or More, 2012		35	39.3
	% of Population With a Advanced Degree or More, 2012		12.6	17.1
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012		13	13.7
	Average Salary of Public School Teachers in 2012/13		55,599	\$73,129
	Number of Public Libraries, 2010		233	464
	Internet Terminals in Public Libraries 2013		1,417	6,234
	Number of Institutions of Higher Education, 2013		43	261
	Number of Charters Schools, 2013/14		19	81
DEMOGRAPHICS				
	Net Migration 2014 - 2015		1,077	21,703
	Median Age 2015		43	39
	% Of Population 25 to 44 Years Old, 2012		24	26
	% Change in Population 2012 to 2013		0.1	0.7
	Poverty Rate, 2014		8.2	12
	% of Public Aid Recipients 2013 (SNAP Participation Rates)		8.6	13
	% Births to Unmarried Women in 2012		35	34
CRIME				
	Murders in 2014		12	132
	Violent Crimes/100,000 Population, 2014		185.9	383.2
	Property Crimes, 2014		26,041	125,267
	Motor Vehicle Thefts in 2014		857	8,260
	Aggravated Assault Rate per 100,000 in 2014		110	267.6
	Crime Rate, 2014		2148.6	2240.3
HEALTH INSURANCE				
	Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$17,702
	Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$456.39
	Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$2,695
	Retail Prescription Drugs Filled per Captia 2015		15.5	11.1
	Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$13.91
HEALTH				
	Healthiest States (1=best; 50=worst), 2015		5	3
	Health Mandates 2012		38	49
	Infant Mortality /1000 Live Births, 2015		4.9	4.2
	% of Persons Not Covered by Health Insurance, 2014 of U.S.		10.9	3.9
	Physicians, 2013		4,815	37,205
	Deaths by Accident, 2013		619	2,393
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	28
	Estimated New Cases of Cancer - 2016		8,680	37,620
	Estimated Cancer Deaths Combined - 2016		2770	12630
	Current Cigarette use, Percentage of Population, 2015		17.5	14.7
	Bioterrorism Preparedness Score, 2012		7	6
	Potential # of illness during a severe Pandemic		389,000	1,895,000
	Potential # of deaths during a severe Pandemic		10,000	55,000
	Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)		7.3	6.8
	% of Adults with Asthma - 2011		16.7	16.8
	% of Adults with Diabetes - 2015		9.1	9.7
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)		37	48
	% of Children Overweight - 2011		26.0	30.5
	% of Adults with Hypertension - 2011		26.1	25.6
	Infectious Disease, Percentage of Population, 2010		6	14
	Human West Nile Cases - 2015		0	9
	Zika Virus Cases, as of April 13, 2016		2	7
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)				
	Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$2,470
	Average Listing Home Price, Feb 2017		\$280,699	\$547,446
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$401
	Gasoline/Gallon 4/2017		\$2.32	\$2.36
	Doctor Visit		\$149.18	\$151.00
	Average Auto Insurance Premium, 2016		\$941.00	\$1,325.00
	Food			
	Ground Beef (state capital)		\$3.76	\$4.49
	Chicken Breast per pound (major city)		\$4.00	\$4.52
	Milk (state capital)		\$3.50	\$3.39
	Dozen Eggs (state capital)		\$2.95	\$2.95
	Bread (state capital)		\$2.58	\$2.58
QUALITY OF LIFE: CHILD WELL - BEING				
	Overall State Ranking, 2016		4	2
	Births of Low Birth weight as a percent of all Births in 2014		6.9	7.5
	Child Death Rates (deaths per 100,000) 2014		13	11
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014		26	18
	Total Teen Birth (rate per 1,000 females ages 15-19), 2014		11.0	10.6
	% 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%	32%
	Drug Overdose Deaths - % change from 2013-2014		73.5	18.8

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	Registered Sex Offenders Per Capita June 2016	206	168

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SOCIAL CAPITAL				
	Lifestyles: Hours volunteered Last Year per Resident 2014		32.5	28.1
	Donates to Charity (percent)		57.7%	53.8%
	Attended Public Meetings (percent)		9.7%	9.8%
	Active in Neighborhood (percent)		9.7%	6.9%
	Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)		0.25	0.18
	Mean President Turnout 2012		71%	67%
	Av. Charitable Giving per IRS Tax Filers, 2013		\$890	\$1,542
	Residents who volunteer 2014 (rank)		22	32
GEOGRAPHY				
	Total Area of States in Square Miles		9,349	10,554
	Highest Point of Elevation in Feet		6,288	3,491
	% of Days that are Sunny		44	55
	Hazardous Weather Fatalities in 2014		0	2
	# of Deaths by Lighting Strikes from 2005-2014		0	6
	# of Earthquakes by State from 2010-2015		1	0
	# of Tornadoes, in 2015		1	2
HOUSING				
	New Housing Units Authorized in 2015		3,606	17,059
	Homeownership Rate, 2014		72.2	63.0
	% Change in House Prices: 2014 to 2015		5.5	3.2
	% Change in Existing Home Sales: 2011 to 2015		8.8	13.8
POPULATION				
	Population in 2015		1,330,608	6,794,422
	Population 18 to 24 Year Old in 2014		128,406	698,660
	Population 25 to 44 Years Old in 2014		312,573	1,768,134
	Average Family Size in 2014		2.97	3.17
	% of Eligible Voters Reported Registered, 2014		68.3%	67.5%
	# of State Legislators, 2015		424	200
TRIVIA FACTS				
	State Nickname		Granite State	Bay State
	State Capital		Concord	Boston
	Governor - Apr. 2017		Chris Sununu (R)	Charlie Baker (R)
	State Song		Old New Hampshire	All Hail to Massachusetts
	State Flower		Purple Lilac	Mayflower
	State Tree		White Birch	American Elm
	State Bird		Purple Finch	Chickadee
	State Motos		Live Free or Die	By the sword we seek peace only under liberty
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 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 Asheville 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	4/21/2017	4/21/2017
	* 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.			