



<b>STATE TO STATE COMPARISONS 2017</b>			
		NH	MN
			
<b>TAXES</b>			
Corporate Income Tax Rate		8.2% *	9.80%
Apportionment Formula			
Property Factor		25%	13%
Payroll Factor		25%	13%
Sales Factor		50%	75%
Throwback Rule		Yes	No
NOL Deductions			
Carryback (Years)		0.0	0
Carryforward (Years)		10	15
LLCs Recognized		No	Yes
S-corps Recognized		No	Yes
Sales Tax & Use Tax %		None	6.875
Internet Sales Tax		None	6.5
Tax Exemptions			
Manufacturing Machinery		No Tax	Exempt
Office Equipment		No Tax	Taxable
Custom Software		No Tax	Exempt
Modified Canned Software		No Tax	Taxable
Tangible Personal Property		No Tax	Taxable
Sales & Use - Weighted Average of County & City Rates		No Tax	6.5
Top Personal Income Tax %		0%	9.85
Professional Services Tax		N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
Motor Fuel Tax, 11		0.196	0.286
Property Tax			
On Land & Buildings, as share of personal income		5.496	3.426
Telecommunications Tax %			
State/Local SalesTax		0.00	7.70
State/Local Wireless Rate		8.17	9.42
Workers Compensation Premium Index Rate		2.2	2.0
Unemployment Insurance Tax % (New Employers), 16		2.70	1.86
Unemployment Insurance Time Period to Qualify for Experience Rating		0.05	0.10
Unemployment Insurance Tax Wage Bases, 16		\$14,000	\$31,000
Unemployment Insurance Tax/ Per Employee, 16		\$308	\$577
Unemployment Insurance Number of Benefit Weeks		26	11 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	28.5
Diesel Excise Tax (cents per gallon)		22.2	28.5
Tobacco Excise Tax (cents per pack of 20)		1.8	3.0
State Taxes as Percentage of Personal Income		8.0%	10.7%
Small Business Tax Index: 2014 (1= Best 50= Worst)		18	49
Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)		7	47
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
Tax burden - State/Local, % of Income 2016		6.9%	10.5%
State Government Tax Revenue, 2015 (in thousands)		\$2,487,737	\$24,439,253
Per Capita State Government Tax Collections, 2015		\$1,720	\$4,238
State Cash Solvency Index FY 2014		-1.42	-0.54
State Long-Run Solvency FY 2014		-0.50	-0.11
Public Sector Pensions-% funded 2013		57%	75%
Per Capita State Government Debt Outstanding, 2013		\$6,626	\$2,513
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	20
Cost of Living Index, Third Quarter 2016		11700.0%	10080.0%
Number of Bureaucrats , 2013		87201.00	358935.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015		5	13
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%		22.40	43.00
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		4	4
Median Household Income (2014 Rankings) (1-Highest 50-Lowest)		2	6
Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)		8	13
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)		34	28
2016 Forbes Best States for Business (1=Best, 50=Worst)		36	15
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)		7	10
Average Yearly Legislative Salaries		\$100	\$31,141
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		1	37
<b>ENERGY &amp; ENVIRONMENT</b>			
Electricity, August 2016, (Cents Per Kil Hr.)		18.2	13.1
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)		2,710	7,480
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)		16.18	8.79
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	1.86
Energy Consumption, 2014 (Trillions BTU)		310.1	1,912.1
Total Pollution Released in 2014		702,056	28,709,025
Total Air Emissions in 2014		518,243	9,972,174
<b>REAL ESTATE</b>			
Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$15.00 - \$20.00

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	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
<b>LABOR</b>			
	Right to Work State	N	N
	Average Annual Pay, 2015	\$53,138	\$53,947
	Average Hourly Earnings For Production Workers, 2015	\$19.74	\$20.22
	Percent Change in Average Annual Pay: 2014 to 2015	2.6	3.8
	Civilian Labor Force in Sept 2016	757,233	2,993,784
	Workers' Compensation Benefit Payments, 2013	\$214,560	\$1,064,684
	Nonfarm Employees in Manufacturing, January 2015 (in thousands)	67,200	314,900
	Nonfarm Employees in Government, January 2015 (in thousands)	89,600	419,000
	2014, Occupational Injuries-Fatal (preliminary)	17	62
<b>EDUCATION</b>			
	Critical Reading SAT Score, 2014	524	598
	Math SAT Score, 2014	530	610
	Writing SAT Score, 2014	512	578
	% of Students Taking SAT Exam, 2014	70.0	6.0
	Reading NAEP Score, 2015, Grade 4	232	223
	Reading NAEP Score, 2015, Grade 8	275	270
	Math NAEP Score, 2015, Grade 4	249	250
	Math NAEP Score, 2015, Grade 8	294	294
	Projected High School Graduates 2016	13,530	56,570
	Projected High School Student who receive no diploma, 2011	3,808	14,311

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	Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$11,632.00
	% of Population Graduated from High School in 2015		87.3	79.8
	% of Population With a Bachelor's Degree or More, 2012		34.6	33.2
	% of Population With a Advanced Degree or More, 2012		12.6	10.8
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012		12.8	15.9
	Average Salary of Public School Teachers in 2012/13		\$55,599	\$56,268
	Number of Public Libraries, 2010		233	356
	Internet Terminals in Public Libraries 2013		1,417	5,957
	Number of Institutions of Higher Education, 2013		43	169
	Number of Charters Schools, 2013/14		19	149
<b>DEMOGRAPHICS</b>				
	Net Migration 2014 - 2015		1,077	3,231
	Median Age 2015		42.8	37.9
	% Of Population 25 to 44 Years Old, 2012		24.0	26.1
	% Change in Population 2012 to 2013		0.1	0.8
	Poverty Rate, 2014		8.2	10.2
	% of Public Aid Recipients 2013 (SNAP Participation Rates)		8.6	9.2
	% Births to Unmarried Women in 2012		35.0	33.0
<b>CRIME</b>				
	Murders in 2014		12	88
	Violent Crimes/100,000 Population, 2014		185.9	219.1
	Property Crimes, 2014		26,041	125,377
	Motor Vehicle Thefts in 2014		857	8,367
	Aggravated Assault Rate per 100,000 in 2014		110	123.3
	Crime Rate, 2014		2148.6	2516.6
<b>HEALTH INSURANCE</b>				
	Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$16,361
	Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$236.16
	Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$2,102
	Retail Prescription Drugs Filled per Captia 2015		15.5	11.0
	Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$17.82
<b>HEALTH</b>				
	Healthiest States (1=best; 50=worst), 2015		5	4
	Health Mandates 2012		38.0	65.0
	Infant Mortality /1000 Live Births, 2015		4.9	5.1
	% of Persons Not Covered by Health Insurance, 2014 of U.S.		10.9	6.8
	Physicians, 2013		4,815	19,398
	Deaths by Accident, 2013		619	2,405
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	5
	Estimated New Cases of Cancer - 2016		8680	29130
	Estimated Cancer Deaths Combined - 2016		2770	9850
	Current Cigarette use, Percentage of Population, 2015		17.5	16.3
	Bioterrorism Preparedness Score, 2012		7	5
	Potential # of illness during a severe Pandemic		389,000	1,526,000
	Potential # of deaths during a severe Pandemic		10,000	39,000
	Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)		7.3	7.4
	% of Adults with Asthma - 2011		16.7	11.9
	% of Adults with Diabetes - 2015		9.1	8.1
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)		37	36
	% of Children Overweight - 2011		26.0	27.2
	% of Adults with Hypertension - 2011		26.1	21.6
	Infectious Disease, Percentage of Population, 2010		6	9
	Human West Nile Cases - 2015		0	6
	Zika Virus Cases, as of April 13, 2016		2	12
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>				
	Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$1,300
	Average Listing Home Price, Feb 2017		\$280,699	\$275,053
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$385
	Gasoline/Gallon 4/2017		\$2.32	\$2.32
	Doctor Visit		\$149.18	\$131.17
	Average Auto Insurance Premium, 2016		\$941.00	\$1,257.00
	Food			
	Ground Beef (state capital)		\$3.76	\$3.76
	Chicken Breast per pound (major city)		\$4.00	\$4.56
	Milk (state capital)		\$3.50	\$3.26
	Dozen Eggs (state capital)		\$2.95	\$2.65
	Bread (state capital)		\$2.58	\$2.29
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>				
	Overall State Ranking, 2016		4	1
	Births of Low Birth weight as a percent of all Births in 2014		6.9	6.6
	Child Death Rates (deaths per 100,000 ) 2014		13	14
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014		26	31
	Total Teen Birth (rate per 1,000 females ages 15-19), 2014		11.0	15.5
	% of Teens Who Are High School Dropouts, 2014		2%	3%
	% of Teens Not Attending School and Not Working , 2014		5%	4%
	% of Children Whose Parents Lack Secure Employment, 2014		24%	24%
	% of Children in Poverty , 2014		13%	15%

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	% of Families with Children Headed by Single Parent, 2014	31%	28%
	Drug Overdose Deaths - % change from 2013-2014	73.5	0.0
	Registered Sex Offenders Per Capita June 2016	206	323
<b>SOCIAL CAPITAL</b>			
	Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	38.6
	Donates to Charity (percent)	57.7%	60.6%
	Attended Public Meetings (percent)	9.7%	11.9%

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Active in Neighborhood (percent)	9.7%	10.3%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.26
Mean President Turnout 2012	71%	76%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,290
Residents who volunteer 2014 (rank)	22	4
<b>GEOGRAPHY</b>		
Total Area of States in Square Miles	9,349	86,936
Highest Point of Elevation in Feet	6,288	2,301
% of Days that are Sunny	44	55
Hazardous Weather Fatalities in 2014	0	7
# of Deaths by Lighting Strikes from 2005-2014	0	5
# of Earthquakes by State from 2010-2015	1	1
# of Tornadoes, in 2015	1	24
<b>HOUSING</b>		
New Housing Units Authorized in 2015	3,606	21,873
Homeownership Rate, 2014	72.2	71.4
% Change in House Prices: 2014 to 2015	5.5	5.0
% Change in Existing Home Sales: 2011 to 2015	8.8	17.0
<b>POPULATION</b>		
Population in 2015	1,330,608	5,489,594
Population 18 to 24 Year Old in 2014	128,406	507,489
Population 25 to 44 Years Old in 2014	312,573	1,417,387
Average Family Size in 2014	2.97	3.08
% of Eligible Voters Reported Registered, 2014	68.3%	71.8%
# of State Legislators, 2015	424	201
<b>TRIVIA FACTS</b>		
State Nickname	Granite State	North Star State
State Capital	Concord	St. Paul
Governor - Apr. 2017	Chris Sununu ( R )	Mark Dayton ( D )
State Song	Old New Hampshire	Hail! Minnesota
State Flower	Purple Lilac	Pink and White Lady's Slippers
State Tree	White Birch	Red Pine
State Bird	Purple Finch	Common Loon
State Motos	Live Free or Die	French: The star of the North or Latin: I long to see what is beyond
<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 (#2 Minnesota, #10 Hawaii)	
Strongest State in the Union - 2016 - Politico		
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	
Happiest State in the U.S., 2016 - Wallet Hub	#11 New Hampshire (#1 Utah, #51 West Virginia)	

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	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)	
	<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.			