



| STATE TO STATE COMPARISONS 2017 | | | |
|---|--|---|---|
| | | NH | MT |
| | |  |  |
| TAXES | | | |
| | Corporate Income Tax Rate | 8.2% * | 6.75% |
| | Apportionment Formula | | |
| | Property Factor | 25% | 33% |
| | Payroll Factor | 25% | 33% |
| | Sales Factor | 50% | 33% |
| | Throwback Rule | Yes | Yes |
| | NOL Deductions | | |
| | Carryback (Years) | 0 | 3 |
| | Carryforward (Years) | 10 | 7 |
| | LLCs Recognized | No | Yes |
| | S-corps Recognized | No | Yes |
| | Sales Tax & Use Tax % | None | None |
| | Internet Sales Tax | None | None |
| | 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 | 6.9 |
| | Professional Services Tax | N | N/A |
| | Estate, inheritance/gift taxes beyond fed. Pick-up tax. | N | N |
| | Motor Fuel Tax, 11 | 0.196 | 0.278 |
| | Property Tax | | |
| | On Land & Buildings, as share of personal income | 5.496 | 3.669 |
| | Telecommunications Tax % | | |
| | State/Local SalesTax | 0.00 | 0.00 |
| | State/Local Wireless Rate | 8.17 | 6.00 |
| | Workers Compensation Premium Index Rate | 2.18 | 2.21 |
| | Unemployment Insurance Tax % (New Employers), 16 | 2.70 | N/A |
| | Unemployment Insurance Time Period to Qualify for Experience Rating | 0.05 | 0.42 |
| | Unemployment Insurance Tax Wage Bases, 16 | \$14,000 | \$30,500 |
| | Unemployment Insurance Tax/ Per Employee, 16 | \$308 | N/A |
| | Unemployment Insurance Number of Benefit Weeks | 26 | 8 to 28 |
| | State Trust Fund negative loan balance to Federal Gov. (April, 2015) | 0.00 | 0.00 |
| | Gasoline Excise Tax (cents per gallon) | 22.2 | 27.0 |
| | Diesel Excise Tax (cents per gallon) | 22.2 | 27.8 |
| | Tobacco Excise Tax (cents per pack of 20) | 1.8 | 1.7 |
| | State Taxes as Percentage of Personal Income | 8.0% | 8.6% |
| | Small Business Tax Index: 2014 (1= Best 50= Worst) | 18 | 30 |
| | Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst) | 7 | 6 |
| FINANCIAL & GOVERNMENT COMPARISONS | | | |
| | Tax burden - State/Local, % of Income 2016 | 6.9% | 7.7% |
| | State Government Tax Revenue, 2015 (in thousands) | \$2,487,737 | \$2,843,465 |
| | Per Capita State Government Tax Collections, 2015 | \$1,720 | \$2,594 |
| | State Cash Solvency Index FY 2014 | -1.42 | 1.71 |
| | State Long-Run Solvency FY 2014 | -0.50 | 2.16 |
| | Public Sector Pensions-% funded 2013 | 57% | 73% |
| | Per Capita State Government Debt Outstanding, 2013 | \$6,626 | \$3,522 |
| | 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 | 24 |
| | Cost of Living Index, Third Quarter 2016 | 11700.0% | 10080.0% |
| | Number of Bureaucrats , 2013 | 87201.00 | 72708.00 |
| | Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015 | 5 | 34 |
| | % 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 | 3 |
| | Median Household Income (2014 Rankings) (1-Highest 50-Lowest) | 2 | 33 |
| | Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest) | 8 | 37 |
| | State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt) | 34 | 21 |
| | 2016 Forbes Best States for Business (1=Best, 50=Worst) | 36 | 23 |
| | Millionaires, Per Capita 2015, (1= Highest, 50=Lowest) | 7 | 32 |
| | Average Yearly Legislative Salaries | \$100 | \$8,264 |
| | Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst) | 1 | 17 |
| ENERGY & ENVIRONMENT | | | |
| | Electricity, August 2016, (Cents Per Kil Hr.) | 18.2 | 11.5 |
| | Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours) | 2,710 | 10,442 |
| | Natural Gas, 2015 (Dollars Per Thousand Cubit Feet) | 16.18 | 8.26 |
| | Coal, Av. Sales Price, \$ Per Short Ton, 2015 | N/A | 17.44 |
| | Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest) | 2.50 | 1.87 |
| | Energy Consumption, 2014 (Trillions BTU) | 310.1 | 403.4 |
| | Total Pollution Released in 2014 | 702,056 | 37,726,270 |
| | Total Air Emissions in 2014 | 518,243 | 2,037,612 |
| REAL ESTATE | | | |
| | Office, Class A, average PSF (largest City) April 2015 | \$12.00 - \$19.00 | \$14.00 - \$17.00 |

| STATE TO STATE COMPARISONS 2017 | | | |
|--|---|---------------------|-----------------|
| | | NH | MT |
| | Industrial flex, average cost PSF (largest City) | \$7.00 - \$10.00 | \$6.00 - \$9.00 |
| | 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 | \$46,003 |
| | Average Hourly Earnings For Production Workers, 2015 | \$19.74 | \$18.01 |
| | Percent Change in Average Annual Pay: 2014 to 2015 | 2.6 | 3.0 |
| | Civilian Labor Force in Sept 2016 | 757,233 | 523,264 |
| | Workers' Compensation Benefit Payments, 2013 | \$214,560 | \$247,003 |
| | Nonfarm Employees in Manufacturing, January 2015 (in thousands) | 67,200 | 18,800 |
| | Nonfarm Employees in Government, January 2015 (in thousands) | 89,600 | 88,200 |
| | 2014, Occupational Injuries-Fatal (preliminary) | 17 | 28 |
| | | | |
| EDUCATION | | | |
| | Critical Reading SAT Score, 2014 | 524 | 555 |
| | Math SAT Score, 2014 | 530 | 552 |
| | Writing SAT Score, 2014 | 512 | 530 |
| | % of Students Taking SAT Exam, 2014 | 70.0 | 18.0 |
| | Reading NAEP Score, 2015, Grade 4 | 232 | 225 |
| | Reading NAEP Score, 2015, Grade 8 | 275 | 270 |
| | Math NAEP Score, 2015, Grade 4 | 249 | 241 |
| | Math NAEP Score, 2015, Grade 8 | 294 | 287 |
| | Projected High School Graduates 2016 | 13,530 | 9,060 |
| | Projected High School Student who receive no diploma, 2011 | 3,808 | 2,925 |
| | Public Elementary/Secondary Expenditures per pupil, 2013 | \$15,394.00 | \$10,645.00 |

| STATE TO STATE COMPARISONS 2017 | | | |
|--|--|-----------|------------|
| | | NH | MT |
| % of Population Graduated from High School in 2015 | | 87.3 | 84.4 |
| % of Population With a Bachelor's Degree or More, 2012 | | 34.6 | 29.4 |
| % of Population With a Advanced Degree or More, 2012 | | 12.6 | 9.2 |
| Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012 | | 12.8 | 14.0 |
| Average Salary of Public School Teachers in 2012/13 | | \$55,599 | \$49,999 |
| Number of Public Libraries, 2010 | | 233 | 115 |
| Internet Terminals in Public Libraries 2013 | | 1,417 | 1,192 |
| Number of Institutions of Higher Education, 2013 | | 43 | 54 |
| Number of Charters Schools, 2013/14 | | 19 | N/A |
| DEMOGRAPHICS | | | |
| Net Migration 2014 - 2015 | | 1,077 | 6,019 |
| Median Age 2015 | | 42.8 | 39.9 |
| % Of Population 25 to 44 Years Old, 2012 | | 24.0 | 23.8 |
| % Change in Population 2012 to 2013 | | 0.1 | 1.0 |
| Poverty Rate, 2014 | | 8.2 | 14.6 |
| % of Public Aid Recipients 2013 (SNAP Participation Rates) | | 8.6 | 10.7 |
| % Births to Unmarried Women in 2012 | | 35.0 | 36.0 |
| CRIME | | | |
| Murders in 2014 | | 12 | 37 |
| Violent Crimes/100,000 Population, 2014 | | 185.9 | 312.8 |
| Property Crimes, 2014 | | 26,041 | 25,312 |
| Motor Vehicle Thefts in 2014 | | 857 | 2,043 |
| Aggravated Assault Rate per 100,000 in 2014 | | 110 | 247.4 |
| Crime Rate, 2014 | | 2148.6 | 2785.7 |
| HEALTH INSURANCE | | | |
| Average Family Premium per Employee Paid by Employer 2014 | | \$18,126 | \$15,005 |
| Average Monthly Premiums per Person - Individual Market 2014 | | \$302.32 | \$243.62 |
| Hospital Adjusted Expenses per Inpatient Day 2014 | | \$2,476 | \$1,341 |
| Retail Prescription Drugs Filled per Captia 2015 | | 15.5 | 10.8 |
| Broker Compensation by Health Insurance Market - Small Group 2013 | | \$17.53 | \$16.05 |
| HEALTH | | | |
| Healthiest States (1=best; 50=worst), 2015 | | 5 | 23 |
| Health Mandates 2012 | | 38.0 | 41.0 |
| Infant Mortality /1000 Live Births, 2015 | | 4.9 | 5.8 |
| % of Persons Not Covered by Health Insurance, 2014 of U.S. | | 10.9 | 16.2 |
| Physicians, 2013 | | 4,815 | 2,824 |
| Deaths by Accident, 2013 | | 619 | 623 |
| Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest | | 33 | 27 |
| Estimated New Cases of Cancer - 2016 | | 8680 | 6070 |
| Estimated Cancer Deaths Combined - 2016 | | 2770 | 2020 |
| Current Cigarette use, Percentage of Population, 2015 | | 17.5 | 19.9 |
| Bioterrorism Preparedness Score, 2012 | | 7 | 3 |
| Potential # of illness during a severe Pandemic | | 389,000 | 277,000 |
| Potential # of deaths during a severe Pandemic | | 10,000 | 7,000 |
| Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average) | | 7 | 6 |
| % of Adults with Asthma - 2011 | | 16.7 | 13.2 |
| % of Adults with Diabetes - 2015 | | 9.1 | 8.8 |
| Fat Index Rank, 2015 (1 = most fat 50 = least fat) | | 37 | 42 |
| % of Children Overweight - 2011 | | 26.0 | 29 |
| % of Adults with Hypertension - 2011 | | 26.1 | 25.7 |
| Infectious Disease, Percentage of Population, 2010 | | 6 | 3.2 |
| Human West Nile Cases - 2015 | | 0 | 3 |
| Zika Virus Cases, as of April 13, 2016 | | 2 | 1 |
| COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter) | | | |
| Average Median Apartment Rent, based on 2br, 2017 | | \$1,350 | \$880 |
| Average Listing Home Price, Feb 2017 | | \$280,699 | \$334,300 |
| Average "Check Engine" Light Repair Cost (Parts & Labor) | | \$328 | \$416 |
| Gasoline/Gallon 4/2017 | | \$2.32 | \$2.36 |
| Doctor Visit | | \$149.18 | \$126.50 |
| Average Auto Insurance Premium, 2016 | | \$941.00 | \$2,297.00 |
| Food | | | |
| Ground Beef (state capital) | | \$3.76 | \$3.79 |
| Chicken Breast per pound (major city) | | \$4.00 | \$5.03 |
| Milk (state capitol) | | \$3.50 | \$3.35 |
| Dozen Eggs (state capital) | | \$2.95 | \$2.59 |
| Bread (state capital) | | \$2.58 | \$2.40 |
| QUALITY OF LIFE: CHILD WELL - BEING | | | |
| Overall State Ranking, 2016 | | 4 | 24 |
| Births of Low Birth weight as a percent of all Births in 2014 | | 6.9 | 7.4 |
| Child Death Rates (deaths per 100,000) 2014 | | 13 | 17 |
| Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014 | | 26 | 52 |
| Total Teen Birth (rate per 1,000 females ages 15-19), 2014 | | 11.0 | 26.4 |
| % of Teens Who Are High School Dropouts, 2014 | | 2% | 6% |
| % of Teens Not Attending School and Not Working , 2014 | | 5% | 7% |
| % of Children Whose Parents Lack Secure Employment, 2014 | | 24% | 29% |
| % of Children in Poverty , 2014 | | 13% | 19% |
| % of Families with Children Headed by Single Parent, 2014 | | 31% | 30% |
| Drug Overdose Deaths - % change from 2013-2014 | | 73.5 | -14.5 |

| STATE TO STATE COMPARISONS 2017 | | | |
|--|---|-----------|-----------|
| | | NH | MT |
| | Registered Sex Offenders Per Capita June 2016 | 206 | 241 |
| | | | |

| STATE TO STATE COMPARISONS 2017 | | |
|--|--|---------------------|
| | NH | MT |
| SOCIAL CAPITAL | | |
| Lifestyles: Hours volunteered Last Year per Resident 2014 | 32.5 | 39.0 |
| Donates to Charity (percent) | 57.7% | 52.0% |
| Attended Public Meetings (percent) | 9.7% | 13.4% |
| Active in Neighborhood (percent) | 9.7% | 10.1% |
| Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA) | 0.25 | 0.33 |
| Mean President Turnout 2012 | 71% | 64% |
| Av. Charitable Giving per IRS Tax Filers, 2013 | \$890 | \$1,122 |
| Residents who volunteer 2014 (rank) | 22 | 15 |
| GEOGRAPHY | | |
| Total Area of States in Square Miles | 9,349 | 17,040 |
| Highest Point of Elevation in Feet | 6,288 | 12,799 |
| % of Days that are Sunny | 44 | 59 |
| Hazardous Weather Fatalities in 2014 | 0 | 6 |
| # of Deaths by Lighting Strikes from 2005-2014 | 0 | 3 |
| # of Earthquakes by State from 2010-2015 | 1 | 89 |
| # of Tornadoes, in 2015 | 1 | 1 |
| HOUSING | | |
| New Housing Units Authorized in 2015 | 3,606 | 3,853 |
| Homeownership Rate, 2014 | 72.2 | 66.9 |
| % Change in House Prices: 2014 to 2015 | 5.5 | 4.2 |
| % Change in Existing Home Sales: 2011 to 2015 | 8.8 | 18.2 |
| POPULATION | | |
| Population in 2015 | 1,330,608 | 1,032,949 |
| Population 18 to 24 Year Old in 2014 | 128,406 | 100,985 |
| Population 25 to 44 Years Old in 2014 | 312,573 | 244,942 |
| Average Family Size in 2014 | 2.97 | 3.04 |
| % of Eligible Voters Reported Registered, 2014 | 68.3% | 64.8% |
| # of State Legislators, 2015 | 424 | 150 |
| TRIVIA FACTS | | |
| State Nickname | Granite State | Treasure State |
| State Capital | Concord | Helena |
| Governor - Apr. 2017 | Chris Sununu (R) | Steve Bullock (D) |
| State Song | Old New Hampshire | Montana |
| State Flower | Purple Lilac | Bitterroot |
| State Tree | White Birch | Ponderosa Pine |
| State Bird | Purple Finch | Western Meadowlark |
| State Motos | Live Free or Die | Gold and Silver |
| 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 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 | |
| Happiest State in the U.S., 2016 - Wallet Hub | #11 New Hampshire (#1 Utah, #51 West Virginia) | |

| STATE TO STATE COMPARISONS 2017 | | | |
|---|---|---|------------------|
| | | NH | MT |
| | 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. | | | |
| | | | |