



STATE TO STATE COMPARISONS 2017			
		NH	ND
			
TAXES			
	Corporate Income Tax Rate	8.2% *	4.53%
	Apportionment Formula		
	Property Factor	25%	0.33
	Payroll Factor	25%	0.33
	Sales Factor	50%	0.33
	Throwback Rule	Yes	Yes
	NOL Deductions		
	Carryback (Years)	0	0
	Carryforward (Years)	10	20
	LLCs Recognized	No	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	5
	Internet Sales Tax	None	5
	Tax Exemptions		
	Manufacturing Machinery	No Tax	Taxable
	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	1.55%
	Top Personal Income Tax %	0%	3.22
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
	Motor Fuel Tax, 11	0.196	0.230
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	2.334
	Telecommunications Tax %		
	State/Local Sales Tax	0.00	6.75
	State/Local Wireless Rate	8.17	11.38
	Workers Compensation Premium Index Rate	2.18	0.88
	Unemployment Insurance Tax % (New Employers), 16	2.70	1.07
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.16
	Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$37,200
	Unemployment Insurance Tax/ Per Employee, 16	\$308	\$398
	Unemployment Insurance Number of Benefit Weeks	26	12 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	23.0
	Tobacco Excise Tax (cents per pack of 20)	1.8	0.4
	State Taxes as Percentage of Personal Income	8.0%	8.8%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	14
	Tax Climate Index (U.S. Tax foundation), 2017 Overall Ranking (1= Best 50= Worst)	7	29
FINANCIAL & GOVERNMENT COMPARISONS			
	Tax burden - State/Local, % of Income 2017	6.7%	7.9%
	State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$5,739,843
	Per Capita State Government Tax Collections, 2015	\$1,720	\$8,277
	State Cash Solvency Index FY 2014	-1.42	2.64
	State Long-Run Solvency FY 2014	-0.50	0.87
	Public Sector Pensions-% funded 2013	57%	61%
	Per Capita State Government Debt Outstanding, 2013	\$6,626	\$2,575
	Gross Domestic Product by State, 2014 (% change)	\$0	\$0
	State Government Bond Rating 2014	Aa1/AA	Aa1/AAA
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	12
	Cost of Living Index, Third Quarter 2016	11700.0%	9940.0%
	Number of Bureaucrats , 2013	87201.00	63072.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	15
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	48.30
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	-2
	Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	12
	Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	9
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	37
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	8
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	17
	Average Yearly Legislative Salaries	\$100	\$17,200
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	12
ENERGY & ENVIRONMENT			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.23	11.38
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	6,150
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	8.15
	Coal, Av. Sales Price, \$ Per Short Ton, 2015	N/A	17.71
	Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)	2.50	1.75
	Energy Consumption, 2015 (Trillions BTU)	305.2	383.5
	Total Pollution Released in 2015	471,294	46,911,141
	Total Air Emissions in 2015	322,928	22,839,621

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REAL ESTATE			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$14.00 - \$18.00
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$7.50 - \$10.50
	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	\$51,579
	Average Hourly Earnings For Production Workers, 2015	\$19.74	\$19.95
	Percent Change in Average Annual Pay: 2014 to 2015	2.6	-1.0
	Civilian Labor Force in Sept 2016	757,233	425,730
	Workers' Compensation Benefit Payments, 2013	\$214,560	\$193,975
	Nonfarm Employees in Manufacturing, January 2015 (in thousands)	67,200	26,300
	Nonfarm Employees in Government, January 2015 (in thousands)	89,600	80,900
	2014, Occupational Injuries-Fatal (preliminary)	17	38
EDUCATION			
	Critical Reading SAT Score, 2014	524	612
	Math SAT Score, 2014	530	620
	Writing SAT Score, 2014	512	584
	% of Students Taking SAT Exam, 2014	70.0	2.0
	Reading NAEP Score, 2015, Grade 4	232	225
	Reading NAEP Score, 2015, Grade 8	275	267
	Math NAEP Score, 2015, Grade 4	249	245

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Math NAEP Score, 2015, Grade 8		294	288
Projected High School Graduates 2016		13,530	7,050
Projected High School Student who receive no diploma, 2011		3,808	1,593
Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$8,849.00
% of Population Graduated from High School in 2015		87.3	87.5
% of Population With a Bachelor's Degree or More, 2012		34.6	27.9
% of Population With an Advanced Degree or More, 2012		12.6	8.4
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012		12.8	11.5
Average Salary of Public School Teachers in 2012/13		\$55,599	\$47,344
Number of Public Libraries, 2010		233	82
Internet Terminals in Public Libraries 2013		1,417	724
Number of Institutions of Higher Education, 2013		43	30
Number of Charters Schools, 2013/14		19	N/A
DEMOGRAPHICS			
Net Migration 2014 - 2015		1,077	11,733
Median Age 2015		42.8	34.9
% Of Population 25 to 44 Years Old, 2012		24.0	25.1
% Change in Population 2012 to 2013		0.1	3.1
Poverty Rate, 2014		8.2	11.0
% of Public Aid Recipients 2013 (SNAP Participation Rates)		8.6	7.6
% Births to Unmarried Women in 2012		35.0	32.0
CRIME			
Murders in 2015		14	21
Violent Crimes/100,000 Population, 2015		199.3	239.4
Property Crimes, 2015		23,229	16,020
Motor Vehicle Thefts in 2015		891	1,583
Aggravated Assault Rate per 100,000 in 2015		116	171.5
Crime Rate, 2015		1932.6	2346.9
HEALTH INSURANCE			
Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$15,446
Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$276.63
Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$1,734
Retail Prescription Drugs Filled per Captia 2015		15.5	13.7
Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$5.07
HEALTH			
Healthiest States (1=best; 50=worst), 2017		5	18
Health Mandates 2012		38.0	40.0
Infant Mortality /1000 Live Births, 2015		4.9	6.2
% of Persons Not Covered by Health Insurance, 2014 of U.S.		10.9	9.2
Physicians, 2013		4,815	29,840
Deaths by Accident, 2013		619	326
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	1
Estimated New Cases of Cancer - 2016		8,680	3,930
Estimated Cancer Deaths Combined - 2016		2,770	1,270
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	186,000
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	6.5
% of Adults with Asthma - 2011		16.7	12.3
% of Adults with Diabetes - 2015		9.1	8.6
Fat Index Rank, 2015 (1 = most fat 50 = least fat)		37	9
% of Children Overweight - 2011		26.0	35.8
% of Adults with Hypertension - 2011		26.1	25.4
Infectious Disease, Percentage of Population, 2010		5.6	2.4
Human West Nile Cases - 2015		0	23
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	\$220,103
Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$419
Gasoline/Gallon 8/2017		\$2.30	\$2.26
Doctor Visit		\$149.18	\$124.00
Average Auto Insurance Premium, 2016		\$941.00	\$1,200.00
Food			
Ground Beef (state capital)		\$3.76	\$5.72
Chicken Breast per pound (major city)		\$4.00	\$4.38
Milk (state capital)		\$3.50	\$3.85
Dozen Eggs (state capital)		\$2.95	\$3.00
Bread (state capital)		\$2.58	\$2.60
QUALITY OF LIFE: CHILD WELL - BEING			
Overall State Ranking, 2016		4	8
Births of Low Birth weight as a percent of all Births in 2014		6.9	6.2
Child Death Rates (deaths per 100,000) 2014		13	15
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014		26	40
Total Teen Birth (rate per 1,000 females ages 15-19), 2014		11.0	23.9

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% of Teens Who Are High School Dropouts, 2014		2%	4%
% of Teens Not Attending School and Not Working , 2014		5%	6%
% of Children Whose Parents Lack Secure Employment, 2014		24%	22%
% of Children in Poverty , 2014		13%	15%
% of Families with Children Headed by Single Parent, 2014		31%	29%
Drug Overdose Deaths - % change from 2014-2015		30.9	36.5
Registered Sex Offenders Per Capita June 2016		206	240

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SOCIAL CAPITAL			
Lifestyles: Hours volunteered Last Year per Resident 2014		32.5	28.1
Donates to Charity (percent)		57.7%	56.4%
Attended Public Meetings (percent)		9.7%	14.6%
Active in Neighborhood (percent)		9.7%	10.1%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)		0.25	0.32
Mean President Turnout 2012		71%	61%
Av. Charitable Giving per IRS Tax Filers, 2013		\$890	\$913
Residents who volunteer 2015 (rank)		19	14
GEOGRAPHY			
Total Area of States in Square Miles		9,349	70,698
Highest Point of Elevation in Feet		6,288	3,506
% of Days that are Sunny		44	59
Hazardous Weather Fatalities in 2016		1	0
# of Deaths by Lighting Strikes from 2007-2016		0	0
# of Earthquakes by State from 2010-2015		1	1
# of Tornadoes, in 2016		2	32
HOUSING			
New Housing Units Authorized in 2016		3,607	3,968
Homeownership Rate, 2015		71.6	61.8
% Change in House Prices: 2015 to 2016		3.5	2.5
% Change in Existing Home Sales: 2012 to 2016		17.8	35.1
POPULATION			
Population in 2017		1,335,832	790,701
Population 18 to 24 Year Old in 2015		129,025	95,477
Population 25 to 44 Years Old in 2015		311,207	197,791
Average Family Size in 2015		3.01	2.94
% of Eligible Voters Reported Registered, 2014		68.3%	66.4%
# of State Legislators, 2016		424	141
TRIVIA FACTS			
State Nickname		Granite State	Peace Garden State
State Capital		Concord	Bismarck
Governor - Apr. 2017		Chris Sununu (R)	Doug Burgum (R)
State Song		Old New Hampshire	North Dakota Hymn
State Flower		Purple Lilac	Wild Prairie Rose
State Tree		White Birch	American Elm
State Bird		Purple Finch	Western Meadow lark
State Motos		Live Free or Die	Liberty and union, now and forever, one and inseparable/ Strength from the soil
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 (#2 Minnesota, #10 Hawaii)	
Strongest State in the Union - 2016 - Politico		#5 Manchester/Nashua (#1 Ann Harbor MI, #10 Boston MA)	
America's Top 10 Smartest Cities 2014 - WalletHub		#1 Portsmouth	
Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property)		#9 Portsmouth (#1 South Port NC, #11 Corona de Mar)	
America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine		#8 Portsmouth (#1 Ashville NC, #11 Santa Cruz CA)	
11 Coolest Road Trips in the US, 2014 - Buzzfeed.com		#5 Portsmouth	
America's Most Beautiful Town Squares, 2014 - Travel + Leisure		Grade A+ (Connecticut D, California F grades)	
Top Small Business Friendly States, 2015 - Thumbtack.com		#1 Manchester (#2 Dallas, #10 San Antonio Texas)	
10 Best Cities for Small Business in the US, 2015 - Thumbtack.com		#8 Concord (#1 Montpelier VT, #10 Boise ID)	
Best State Capitals to Live in, 2016 - SmartAsset.com		(#1 Massachusetts, #2 California, #10 Minnesota)	
Top 10 High-Tech Density, 2016 - BloombergInnovation Index		#1 New Hampshire	
Happiest State in New England, 2016 - Wallet Hub			

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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.		