



STATE TO STATE COMPARISONS 2017			
		NH	NM
			
TAXES			
	Corporate Income Tax Rate	8.2% *	7.30%
	Apportionment Formula		
	Property Factor	25%	33%
	Payroll Factor	25%	33%
	Sales Factor	50%	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	5.125
	Internet Sales Tax	None	5
	Tax Exemptions		
	Manufacturing Machinery	No Tax	Taxable
	Office Equipment	No Tax	Taxable
	Custom Software	No Tax	Taxable
	Modified Canned Software	No Tax	Taxable
	Tangible Personal Property	No Tax	Taxable
	Sales & Use - Weighted Average of County & City Rates	No Tax	2.14%
	Top Personal Income Tax %	0%	4.9
	Professional Services Tax	N	Y
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
	Motor Fuel Tax, 11	0.196	0.189
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	1.897
	Telecommunications Tax %		0
	State/Local SalesTax	0.00	7.60
	State/Local Wireless Rate	8.17	11.02
	Workers Compensation Premium Index Rate	2.18	1.99
	Unemployment Insurance Tax % (New Employers), 16	2.70	N/A
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.10
	Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$24,100
	Unemployment Insurance Tax/ Per Employee, 16	\$308	N/A
	Unemployment Insurance Number of Benefit Weeks	26	14 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	17.0
	Diesel Excise Tax (cents per gallon)	22.2	21.0
	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	28
	Tax Climate Index (U.S. Tax foundation), 2017 Overall Ranking (1= Best 50= Worst)	7	35
FINANCIAL & GOVERNMENT COMPARISONS			
	Tax burden - State/Local, % of Income 2017	6.7%	8.7%
	State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$6,009,443
	Per Capita State Government Tax Collections, 2015	\$1,720	\$2,761
	State Cash Solvency Index FY 2014	-1.42	-0.74
	State Long-Run Solvency FY 2014	-0.50	0.56
	Public Sector Pensions-% funded 2013	57%	67%
	Per Capita State Government Debt Outstanding, 2013	\$6,626	\$3,470
	Gross Domestic Product by State, 2014 (% change)	\$0	\$0
	State Government Bond Rating 2014	Aa1/AA	Aaa/AA+
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	50
	Cost of Living Index, Third Quarter 2016	11700.0%	9650.0%
	Number of Bureaucrats , 2013	87201.00	143254.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	45
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	47.70
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	3
	Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	41
	Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	46
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	34
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	46
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	31
	Average Yearly Legislative Salaries	\$100	None
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	30
ENERGY & ENVIRONMENT			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	13.0
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	2,072
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	8.63
	Coal, Av. Sales Price, \$ Per Short Ton, 2015	N/A	W
	Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)	2.50	1.86
	Energy Consumption, 2015 (Trillions BTU)	305.2	675.6
	Total Pollution Released in 2015	471,294	22,398,411
	Total Air Emissions in 2015	322,928	708,793

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REAL ESTATE			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$16.00 - \$22.50
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$7.00 - \$12.50
	New construction, manufacturing, 24 ft. clear		
	25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A
LABOR			
	Right to Work State	N	N
	Average Annual Pay, 2015	\$53,138	\$41,225
	Average Hourly Earnings For Production Workers, 2015	\$19.74	\$16.56
	Percent Change in Average Annual Pay: 2014 to 2015	2.6	1.2
	Civilian Labor Force in Sept 2016	757,233	928,594
	Workers' Compensation Benefit Payments, 2013	\$214,560	\$267,330
	Nonfarm Employees in Manufacturing, January 2015 (in thousands)	67,200	28,400
	Nonfarm Employees in Government, January 2015 (in thousands)	89,600	191,600
	2014, Occupational Injuries-Fatal (preliminary)	17	53
EDUCATION			
	Critical Reading SAT Score, 2014	524	548
	Math SAT Score, 2014	530	543
	Writing SAT Score, 2014	512	526
	% of Students Taking SAT Exam, 2014	70.0	12.0
	Reading NAEP Score, 2015, Grade 4	232	207
	Reading NAEP Score, 2015, Grade 8	275	253
	Math NAEP Score, 2015, Grade 4	249	231
	Math NAEP Score, 2015, Grade 8	294	271

STATE TO STATE COMPARISONS 2017			
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Projected High School Graduates 2016		13,530	18,850
Projected High School Student who receive no diploma, 2011		3,808	12,760
Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$10,397.00
% of Population Graduated from High School in 2015		87.3	70.3
% of Population With a Bachelor's Degree or More, 2012		34.6	26.1
% of Population With a Advanced Degree or More, 2012		12.6	11.2
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012		12.8	15.4
Average Salary of Public School Teachers in 2012/13		\$55,599	\$46,573
Number of Public Libraries, 2010		233	122
Internet Terminals in Public Libraries 2013		1,417	1,507
Number of Institutions of Higher Education, 2013		43	61
Number of Charters Schools, 2013/14		19	95
DEMOGRAPHICS			
Net Migration 2014 - 2015		1,077	(9,721)
Median Age 2015		42.8	37.4
% Of Population 25 to 44 Years Old, 2012		24.0	25.1
% Change in Population 2012 to 2013		0.1	0.1
Poverty Rate, 2014		8.2	20.4
% of Public Aid Recipients 2013 (SNAP Participation Rates)		8.6	16.7
% Births to Unmarried Women in 2012		35.0	52.0
CRIME			
Murders in 2015		14	117
Violent Crimes/100,000 Population, 2015		199.3	656.1
Property Crimes, 2015		23,229	77,094
Motor Vehicle Thefts in 2015		891	8,526
Aggravated Assault Rate per 100,000 in 2015		116	451.2
Crime Rate, 2015		1932.6	4331.7
HEALTH INSURANCE			
Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$15,766
Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$190.33
Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$2,142
Retail Prescription Drugs Filled per Captia 2015		15.5	10.0
Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$23.57
HEALTH			
Healthiest States (1=best; 50=worst), 2017		5	34.0
Health Mandates 2012		38.0	59.0
Infant Mortality /1000 Live Births, 2015		4.9	6.1
% of Persons Not Covered by Health Insurance, 2014 of U.S.		10.9	17.3
Physicians, 2013		4,815	32,455
Deaths by Accident, 2013		619	1,245
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	49
Estimated New Cases of Cancer - 2016		8,680	9,750
Estimated Cancer Deaths Combined - 2016		2770	3690
Current Cigarette use, Percentage of Population, 2015		17.5	19.1
Bioterrorism Preparedness Score, 2012		7	7
Potential # of illness during a severe Pandemic		389,000	571,000
Potential # of deaths during a severe Pandemic		10,000	13,000
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	14.5
% of Adults with Diabetes - 2015		9.1	11.5
Fat Index Rank, 2015 (1 = most fat 50 = least fat)		37	32
% of Children Overweight - 2011		26.0	32.8
% of Adults with Hypertension - 2011		26.1	25
Infectious Disease, Percentage of Population, 2010		6	9
Human West Nile Cases - 2015		0	14
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	\$790
Average Listing Home Price, Feb 2017		\$280,699	\$232,967
Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$405
Gasoline/Gallon 8/2017		\$2.30	\$2.21
Doctor Visit		\$149.18	\$104.00
Average Auto Insurance Premium, 2016		\$941.00	\$1,277.00
Food			
Ground Beef (state capital)		\$3.76	\$4.99
Chicken Breast per pound (major city)		\$4.00	\$2.62
Milk (state capitol)		\$3.50	\$2.97
Dozen Eggs (state capital)		\$2.95	\$2.44
Bread (state capital)		\$2.58	\$2.22
QUALITY OF LIFE: CHILD WELL - BEING			
Overall State Ranking, 2016		4	49
Births of Low Birth weight as a percent of all Births in 2014		6.9	8.8
Child Death Rates (deaths per 100,000) 2014		13	18
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014		26	44
Total Teen Birth (rate per 1,000 females ages 15-19), 2014		11.0	37.8
% of Teens Who Are High School Dropouts, 2014		2%	7%

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	% of Teens Not Attending School and Not Working , 2014		5%	9%
	% of Children Whose Parents Lack Secure Employment, 2014		24%	36%
	% of Children in Poverty , 2014		13%	30%
	% of Families with Children Headed by Single Parent, 2014		31%	41%
	Drug Overdose Deaths - % change from 2014-2015		30.9	-7.3
	Registered Sex Offenders Per Capita June 2016		206	171
SOCIAL CAPITAL				

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Lifestyles: Hours volunteered Last Year per Resident 2014		32.5	35.4
Donates to Charity (percent)		57.7%	47.3%
Attended Public Meetings (percent)		9.7%	10.2%
Active in Neighborhood (percent)		9.7%	7.4%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)		0.25	0.16
Mean President Turnout 2012		71%	55%
Av. Charitable Giving per IRS Tax Filers, 2013		\$890	\$832
Residents who volunteer 2015 (rank)		19	34
GEOGRAPHY			
Total Area of States in Square Miles		9,349	121,590
Highest Point of Elevation in Feet		6,288	13,161
% of Days that are Sunny		44	75
Hazardous Weather Fatalities in 2016		1	3
# of Deaths by Lighting Strikes from 2007-2016		0	5
# of Earthquakes by State from 2010-2015		1	38
# of Tornadoes, in 2016		2	3
HOUSING			
New Housing Units Authorized in 2016		3,607	4,856
Homeownership Rate, 2015		71.6	66.5
% Change in House Prices: 2015 to 2016		3.5	0.8
% Change in Existing Home Sales: 2012 to 2016		17.8	9.8
POPULATION			
Population in 2017		1,335,832	2,084,193
Population 18 to 24 Year Old in 2015		129,025	204,850
Population 25 to 44 Years Old in 2015		311,207	523,652
Average Family Size in 2015		3.01	3.40
% of Eligible Voters Reported Registered, 2014		68.3%	64.9%
# of State Legislators, 2016		424	112
TRIVIA FACTS			
State Nickname		Granite State	Land of Enchantment
State Capital		Concord	Santa Fe
Governor - Apr. 2017		Chris Sununu (R)	Susana Martinez (R)
State Song		Old New Hampshire	O Fair New Mexico
State Flower		Purple Lilac	Yucca
State Tree		White Birch	Pinon
State Bird		Purple Finch	Roadrunner
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	
Happiest State in the U.S., 2016 - Wallet Hub		#11 New Hampshire (#1 Utah, #51 West Virginia)	

STATE TO STATE COMPARISONS 2017			
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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)	
	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.			