

STATE TO STATE COMPARISONS 2017

NH



OK



TAXES

Corporate Income Tax Rate	8.2% *	6.0%
Apportionment Formula		
Property Factor	25%	33%
Payroll Factor	25%	33%
Sales Factor	50%	33%
Throwback Rule	Yes	Yes
NOL Deductions		
Carryback (Years)	0%	2
Carryforward (Years)	10	20
LLCs Recognized	No	Yes
S-corps Recognized	No	Yes
Sales Tax & Use Tax %	None	4.5
Internet Sales Tax	None	4.5
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	4.22%
Top Personal Income Tax %	0%	5.3
Professional Services Tax	N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
Motor Fuel Tax, 11	0.196	0.170
Property Tax		
On Land & Buildings, as share of personal income	5.496	1.573
Telecommunications Tax %		
State/Local Sales Tax	0.00	8.45
State/Local Wireless Rate	8.17	9.87
Workers Compensation Premium Index Rate	2.18	2.55
Unemployment Insurance Tax % (New Employers), 16	2.70	2.20
Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.20
Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$17,000
Unemployment Insurance Tax/ Per Employee, 16	\$308	\$385
Unemployment Insurance Number of Benefit Weeks	26	18 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	16.0
Diesel Excise Tax (cents per gallon)	22.2	13.0
Tobacco Excise Tax (cents per pack of 20)	1.8	1.0
State Taxes as Percentage of Personal Income	8.0%	8.5%
Small Business Tax Index: 2014 (1= Best 50= Worst)	18	24
Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)	7	33

FINANCIAL & GOVERNMENT COMPARISONS

Tax burden - State/Local, % of Income 2016	6.9%	7.0%
State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$9,407,393
Per Capita State Government Tax Collections, 2015	\$1,720	\$2,347
State Cash Solvency Index FY 2014	-1.42	0.46
State Long-Run Solvency FY 2014	-0.50	2.52
Public Sector Pensions-% funded 2013	57%	67%
Per Capita State Government Debt Outstanding, 2013	\$6,626	\$2,482
Gross Domestic Product by State, 2014 (% change)	\$0	\$0
State Government Bond Rating 2014	Aa1/AA	Aa2/AA+
State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	36
Cost of Living Index, Third Quarter 2016	11700.0%	8920.0%
Number of Bureaucrats , 2013	87201.00	242439.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	33
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	27.40
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	1
Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	39
Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	27
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	40
2016 Forbes Best States for Business (1=Best, 50=Worst)	36	20
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	41
Average Yearly Legislative Salaries	\$100	\$38,400
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	2

ENERGY & ENVIRONMENT

Electricity, August 2016, (Cents Per Kil Hr.)	18.23	10.51
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	6,969
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	10.24
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	1.68
Energy Consumption, 2014 (Trillions BTU)	310.1	1,679.9
Total Pollution Released in 2014	702,056	26,149,369
Total Air Emissions in 2014	518,243	12,798,354

REAL ESTATE

STATE TO STATE COMPARISONS 2017			
		NH	OK
Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$20.00 - \$25.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$7.00 - \$12.00
New construction, manufacturing, 24 ft. clear			
25k to 50k, average cost PSF		\$115.00 - \$125.00	N/A
LABOR			
Right to Work State		N	Y
Average Annual Pay, 2015		\$53,138	\$44,504
Average Hourly Earnings For Production Workers, 2015		\$19.74	\$18.47
Percent Change in Average Annual Pay: 2014 to 2015		2.6	0.9
Civilian Labor Force in Sept 2016		757,233	1,815,694
Workers' Compensation Benefit Payments, 2013		\$214,560	\$878,022
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67,200	N/A
Nonfarm Employees in Government, January 2015 (in thousands)		89,600	348,000
2014, Occupational Injuries-Fatal (preliminary)		17	98
EDUCATION			
Critical Reading SAT Score, 2014		524	576
Math SAT Score, 2014		530	571
Writing SAT Score, 2014		512	550
% of Students Taking SAT Exam, 2014		70.0	5.0
Reading NAEP Score, 2015, Grade 4		232	222
Reading NAEP Score, 2015, Grade 8		275	263
Math NAEP Score, 2015, Grade 4		249	240
Math NAEP Score, 2015, Grade 8		294	275
Projected High School Graduates 2016		13,530	39,130
Projected High School Student who receive no diploma, 2011		3,808	14,727

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	Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$8,481.00
	% of Population Graduated from High School in 2015		87.3	84.8
	% of Population With a Bachelor's Degree or More, 2012		34.6	23.8
	% of Population With a Advanced Degree or More, 2012		12.6	7.9
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012		12.8	16.1
	Average Salary of Public School Teachers in 2012/13		\$55,599	\$44,128
	Number of Public Libraries, 2010		233	212
	Internet Terminals in Public Libraries 2013		1,417	3,060
	Number of Institutions of Higher Education, 2013		43	158
	Number of Charters Schools, 2013/14		19	25
DEMOGRAPHICS				
	Net Migration 2014 - 2015		1,077	15,466
	Median Age 2015		42.8	36.3
	% Of Population 25 to 44 Years Old, 2012		24.0	25.8
	% Change in Population 2012 to 2013		0.1	0.9
	Poverty Rate, 2014		8.2	16.1
	% of Public Aid Recipients 2013 (SNAP Participation Rates)		8.6	14.3
	% Births to Unmarried Women in 2012		35.0	42.0
CRIME				
	Murders in 2014		12	175
	Violent Crimes/100,000 Population, 2014		185.9	393.0
	Property Crimes, 2014		26,041	115,982
	Motor Vehicle Thefts in 2014		857	10,583
	Aggravated Assault Rate per 100,000 in 2014		110	277.0
	Crime Rate, 2014		2148.6	3383.7
HEALTH INSURANCE				
	Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$16,280
	Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$209.00
	Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$1,708
	Retail Prescription Drugs Filled per Captia 2015		15.5	11.5
	Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$22.37
HEALTH				
	Healthiest States (1=best; 50=worst), 2015		5	45
	Health Mandates 2012		38.0	43.0
	Infant Mortality /1000 Live Births, 2015		4.9	7.1
	% of Persons Not Covered by Health Insurance, 2014 of U.S.		10.9	17.7
	Physicians, 2013		4,815	38,265
	Deaths by Accident, 2013		619	2,474
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	45
	Estimated New Cases of Cancer - 2016		8,680	19,650
	Estimated Cancer Deaths Combined - 2016		2770	8260
	Current Cigarette use, Percentage of Population, 2015		18	21
	Bioterrorism Preparedness Score, 2012		7	6
	Potential # of illness during a severe Pandemic		389,000	1,046,000
	Potential # of deaths during a severe Pandemic		10,000	28,000
	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	14.6
	% of Adults with Diabetes - 2015		9.1	12.0
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)		37	6
	% of Children Overweight - 2011		26.0	33.9
	% of Adults with Hypertension - 2011		26.1	31.9
	Infectious Disease, Percentage of Population, 2010		6	13
	Human West Nile Cases - 2015		0	87
	Zika Virus Cases, as of April 13, 2016		2	3
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)				
	Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$740
	Average Listing Home Price, Feb 2017		\$280,699	\$191,478
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$370
	Gasoline/Gallon 4/2017		\$2.32	\$2.14
	Doctor Visit		\$149.18	\$83.21
	Average Auto Insurance Premium, 2016		\$941.00	\$1,778.00
	Food			
	Ground Beef (state capital)		\$3.76	\$4.55
	Chicken Breast per pound (major city)		\$4.00	\$3.49
	Milk (state capitol)		\$3.50	\$3.38
	Dozen Eggs (state capital)		\$2.95	\$2.41
	Bread (state capital)		\$2.58	\$1.79
QUALITY OF LIFE: CHILD WELL - BEING				
	Overall State Ranking, 2016		4	37
	Births of Low Birth weight as a percent of all Births in 2014		6.9	8
	Child Death Rates (deaths per 100,000) 2014		13	25
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014		26	48
	Total Teen Birth (rate per 1,000 females ages 15-19), 2014		11.0	38.5
	% of Teens Who Are High School Dropouts, 2014		2%	6%
	% of Teens Not Attending School and Not Working , 2014		5%	9%
	% of Children Whose Parents Lack Secure Employment, 2014		24%	30%
	% of Children in Poverty , 2014		13%	22%

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% of Families with Children Headed by Single Parent, 2014		31%	36%
Drug Overdose Deaths - % change from 2013-2014		73.5	-1.5
Registered Sex Offenders Per Capita June 2016		206	160

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SOCIAL CAPITAL				
Lifestyles: Hours volunteered Last Year per Resident 2014			32.5	31.0
Donates to Charity (percent)			0.58	0.46
Attended Public Meetings (percent)			10%	7%
Active in Neighborhood (percent)			10%	7%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)			0.25	0.14
Mean President Turnout 2012			71%	50%
Av. Charitable Giving per IRS Tax Filers, 2013			\$890	\$1,511
Residents who volunteer 2014 (rank)			22	30
GEOGRAPHY				
Total Area of States in Square Miles			9,349	69,899
Highest Point of Elevation in Feet			6,288	4,973
% of Days that are Sunny			44	65
Hazardous Weather Fatalities in 2014			0	2
# of Deaths by Lighting Strikes from 2005-2014			0	2
# of Earthquakes by State from 2010-2015			1	1,714
# of Tornadoes, in 2015			1	111
HOUSING				
New Housing Units Authorized in 2015			3,606	11,620
Homeownership Rate, 2014			72.2	69.3
% Change in House Prices: 2014 to 2015			5.5	4.8
% Change in Existing Home Sales: 2011 to 2015			8.8	14.8
POPULATION				
Population in 2015			1,330,608	3,911,338
Population 18 to 24 Year Old in 2014			128,406	392,303
Population 25 to 44 Years Old in 2014			312,573	1,004,754
Average Family Size in 2014			2.97	3.17
% of Eligible Voters Reported Registered, 2014			68.3%	61.1%
# of State Legislators, 2015			424	149
TRIVIA FACTS				
State Nickname			Granite State	Sooner State
State Capital			Concord	Oklahoma City
Governor - Apr. 2017			Chris Sununu (R)	Mary Fallin (R)
State Song			Old New Hampshire	Oklahoma
State Flower			Purple Lilac	Mistletoe
State Tree			White Birch	Redbud
State Bird			Purple Finch	Scissortailed Flycatcher
State Motos			Live Free or Die	Labor conquers all things
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 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			#4 New Hampshire (#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.			