

STATE TO STATE COMPARISONS 2017

NH



OR



TAXES

Corporate Income Tax Rate	8.2% *	7.60%
Apportionment Formula		
Property Factor	25%	10%
Payroll Factor	25%	10%
Sales Factor	50%	80%
Throwback Rule	Yes	Yes
NOL Deductions		
Carryback (Years)	0%	0%
Carryforward (Years)	10	15
LLCs Recognized	No	Yes
S-corps Recognized	No	Yes
Sales Tax & Use Tax %	None	None
Internet Sales Tax	None	N/A
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%	9.9
Professional Services Tax	N	N/A
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Yes
Motor Fuel Tax, 11	0.196	0.311
Property Tax		
On Land & Buildings, as share of personal income	5.496	3.444
Telecommunications Tax %		
State/Local Sales Tax	0.00	0.00
State/Local Wireless Rate	8.17	1.76
Workers Compensation Premium Index Rate	2.18	1.37
Unemployment Insurance Tax % (New Employers), 16	2.70	2.90
Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	1.80
Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$36,900
Unemployment Insurance Tax/ Per Employee, 16	\$308	\$1,070
Unemployment Insurance Number of Benefit Weeks	26	3 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	30.0
Diesel Excise Tax (cents per gallon)	22.2	30.0
Tobacco Excise Tax (cents per pack of 20)	1.8	1.3
State Taxes as Percentage of Personal Income	8.0%	10.1%
Small Business Tax Index: 2014 (1= Best 50= Worst)	18	42
Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)	7	11

FINANCIAL & GOVERNMENT COMPARISONS

Tax burden - State/Local, % of Income 2016	6.9%	8.5%
State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$10,575,165
Per Capita State Government Tax Collections, 2015	\$1,720	\$2,439
State Cash Solvency Index FY 2014	-1.42	-0.65
State Long-Run Solvency FY 2014	-0.50	-0.53
Public Sector Pensions-% funded 2013	57%	96%
Per Capita State Government Debt Outstanding, 2013	\$6,626	\$3,473
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	4
Cost of Living Index, Third Quarter 2016	11700.0%	11560.0%
Number of Bureaucrats , 2013	87201.00	241104.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	32
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	52.70
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	6
Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	16
Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	31
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	42
2016 Forbes Best States for Business (1=Best, 50=Worst)	36	16
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	29
Average Yearly Legislative Salaries	\$100	\$23,568
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	38

ENERGY & ENVIRONMENT

Electricity, August 2016, (Cents Per Kil Hr.)	18.2	10.9
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	35,299
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	12.43
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	2.01
Energy Consumption, 2014 (Trillions BTU)	310.1	987.1
Total Pollution Released in 2014	702,056	16,404,351
Total Air Emissions in 2014	518,243	6,569,173

REAL ESTATE

STATE TO STATE COMPARISONS 2017			
		NH	OR
Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$18.00 - \$26.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$14.00 - \$20.00
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	\$47,785
Average Hourly Earnings For Production Workers, 2015		\$19.74	\$19.67
Percent Change in Average Annual Pay: 2014 to 2015		2.6	4.1
Civilian Labor Force in Sept 2016		757,233	2,075,204
Workers' Compensation Benefit Payments, 2013		\$214,560	\$668,686
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67,200	184,400
Nonfarm Employees in Government, January 2015 (in thousands)		89,600	297,500
2014, Occupational Injuries-Fatal (preliminary)		17	69
EDUCATION			
Critical Reading SAT Score, 2014		524	523
Math SAT Score, 2014		530	522
Writing SAT Score, 2014		512	499
% of Students Taking SAT Exam, 2014		70.0	5.0
Reading NAEP Score, 2015, Grade 4		232	220
Reading NAEP Score, 2015, Grade 8		275	268
Math NAEP Score, 2015, Grade 4		249	238
Math NAEP Score, 2015, Grade 8		294	283
Projected High School Graduates 2016		13,530	34,960

STATE TO STATE COMPARISONS 2017			
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Projected High School Student who receive no diploma, 2011		3,808	12,187
Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$11,254.00
% of Population Graduated from High School in 2015		87.3	68.7
% of Population With a Bachelor's Degree or More, 2012		34.6	27.8
% of Population With a Advanced Degree or More, 2012		12.6	11.3
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012		12.8	21.2
Average Salary of Public School Teachers in 2012/13		\$55,599	\$58,758
Number of Public Libraries, 2010		233	222
Internet Terminals in Public Libraries 2013		1,417	3,115
Number of Institutions of Higher Education, 2013		43	125
Number of Charters Schools, 2013/14		19	124
DEMOGRAPHICS			
Net Migration 2014 - 2015		1,077	42,935
Median Age 2015		42.8	39.1
% Of Population 25 to 44 Years Old, 2012		24.0	26.6
% Change in Population 2012 to 2013		0.1	0.8
Poverty Rate, 2014		8.2	15.4
% of Public Aid Recipients 2013 (SNAP Participation Rates)		8.6	19.8
% Births to Unmarried Women in 2012		35.0	35.0
CRIME			
Murders in 2014		12	81
Violent Crimes/100,000 Population, 2014		185.9	222.0
Property Crimes, 2014		26,041	114,305
Motor Vehicle Thefts in 2014		857	9,549
Aggravated Assault Rate per 100,000 in 2014		110	140.8
Crime Rate, 2014		2148.6	3101.0
HEALTH INSURANCE			
Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$16,330
Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$220.05
Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$3,344
Retail Prescription Drugs Filled per Capita 2015		15.5	14.2
Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$19.47
HEALTH			
Healthiest States (1=best; 50=worst), 2015		5	20.0
Health Mandates 2012		38.0	45.0
Infant Mortality /1000 Live Births, 2015		4.9	5.1
% of Persons Not Covered by Health Insurance, 2014 of U.S.		10.9	11.5
Physicians, 2013		4,815	8,060
Deaths by Accident, 2013		619	1,755
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	18
Estimated New Cases of Cancer - 2016		8,680	22,510
Estimated Cancer Deaths Combined - 2016		2770	8150
Current Cigarette use, Percentage of Population, 2015		17.5	17.0
Bioterrorism Preparedness Score, 2012		7	6
Potential # of illness during a severe Pandemic		389,000	1,082,000
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	7.0
% of Adults with Asthma - 2011		16.7	18.2
% of Adults with Diabetes - 2015		9.1	9
Fat Index Rank, 2015 (1 = most fat 50 = least fat)		37	34
% of Children Overweight - 2011		26.0	26.4
% of Adults with Hypertension - 2011		26.1	25.8
Infectious Disease, Percentage of Population, 2010		6	10
Human West Nile Cases - 2015		0	1
Zika Virus Cases, as of April 13, 2016		2	6
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)			
Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$1,250
Average Listing Home Price, Feb 2017		\$280,699	\$372,154
Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$404
Gasoline/Gallon 4/2017		\$2.32	\$2.77
Doctor Visit		\$149.18	\$131.85
Average Auto Insurance Premium, 2016		\$941.00	\$1,778.00
Food			
Ground Beef (state capital)		\$3.76	\$4.65
Chicken Breast per pound (major city)		\$4.00	\$4.33
Milk (state capitol)		\$3.50	\$3.30
Dozen Eggs (state capital)		\$2.95	\$2.58
Bread (state capital)		\$2.58	\$2.76
QUALITY OF LIFE: CHILD WELL - BEING			
Overall State Ranking, 2016		4	32
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	14
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	20.0
% of Teens Who Are High School Dropouts, 2014		2%	6%
% of Teens Not Attending School and Not Working , 2014		5%	8%
% of Children Whose Parents Lack Secure Employment, 2014		24%	33%
% of Children in Poverty , 2014		13%	22%

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% of Families with Children Headed by Single Parent, 2014		31%	33%
Drug Overdose Deaths - % change from 2013-2014		73.5	13.3
Registered Sex Offenders Per Capita June 2016		206	713

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SOCIAL CAPITAL		
Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	45.7
Donates to Charity (percent)	0.58	0.57
Attended Public Meetings (percent)	10%	11%
Active in Neighborhood (percent)	10%	12%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.17
Mean President Turnout 2012	71%	64%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,241
Residents who volunteer 2014 (rank)	22	12
GEOGRAPHY		
Total Area of States in Square Miles	9,349	98,379
Highest Point of Elevation in Feet	6,288	11,239
% of Days that are Sunny	44	48
Hazardous Weather Fatalities in 2014	0	10
# of Deaths by Lightning Strikes from 2005-2014	0	1
# of Earthquakes by State from 2010-2015	1	17
# of Tornadoes, in 2015	1	1
HOUSING		
New Housing Units Authorized in 2015	3,606	16,959
Homeownership Rate, 2014	72.2	62.8
% Change in House Prices: 2014 to 2015	5.5	10.1
% Change in Existing Home Sales: 2011 to 2015	8.8	30.4
POPULATION		
Population in 2015	1,330,608	4,028,977
Population 18 to 24 Year Old in 2014	128,406	364,879
Population 25 to 44 Years Old in 2014	312,573	1,060,571
Average Family Size in 2014	2.97	3.08
% of Eligible Voters Reported Registered, 2014	68.3%	70.0%
# of State Legislators, 2015	424	90
TRIVIA FACTS		
State Nickname	Granite State	Beaver State
State Capital	Concord	Salem
Governor - Apr. 2017	Chris Sununu (R)	Kate Brown (D)
State Song	Old New Hampshire	Oregon, My Oregon
State Flower	Purple Lilac	Oregon Grape
State Tree	White Birch	Douglas Fir
State Bird	Purple Finch	Western Meadowlark
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)	

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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	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.			