

STATE TO STATE COMPARISONS 2012

		NH	GA
TAXES			
	Top Corporate Income Tax %	8.5	6.0
	Apportionment Formula		
	Property Factor	25%	25%
	Payroll Factor	25%	25%
	Sales Factor	50%	50%
	Throwback Rule	Yes	No
	NOL Deductions		
	Carryback (Years)	0	2
	Carryforward (Years)	10	20
	LLCs Recognized	Yes	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	4.0
	Internet Sales Tax	None	4.0
	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	0.0
	Top Personal Income Tax %	0%	6.0
	Professional Services Tax	N	N
	Top Capital Gains Tax	0.00	6.0
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
	Motor Fuel Tax, 11	0.196	0.208
	Property Tax		
	On Land & Buildings, as share of personal income	5.75	3.18
	Telecommunications Tax %		
	State Tax Rate	7.0	4.49
	Local Tax Rate	N/A	13.41
	Workers Compensation as % of Covered Wages	0.9	1.0
	Unemployment Insurance Tax % (New Employers), 11	3.7	2.7
	Unemployment Insurance Time Period to Qualify for Experience Rating	1.0	3.0
	Unemployment Insurance Tax Wage Bases, 11	\$12,000	\$8,500
	Unemployment Insurance Tax/ Per Employee, 11	\$444	\$230
	State Trust Fund negative loan balance to Federal Gov. (Jan 2012)	0.00	730,074,000.65
	Internet Access Tax	N	N
	Gasoline Excise Tax (cents per gallon)	19.6	7.5
	Diesel Excise Tax (cents per gallon)	19.6	7.5
	Tobacco Excises Tax (cents per pack of 20)	168.0	37.0
	State Taxes as Percentage of Personal Income	7.6%	9.9%
	Small Business Tax Index: 2011	33	16
INSURANCE TAXES			
	Premium Tax Rates --generally * Phased in over 4 years starting in 2006	1.25%**	2.25%
	Accident/Health	2.00%	2.25%
	Life	1.25%	2.25%
	Annuity	N/A	N/A
	Property/Causality	1.25%	2.25%
	Fire	1.25%	2.25% + additional 1%
	Risk/ Retention	1.25%	4%
	BlueCross/BlueShield	2.00%	2.25%
	Prepaid Lines	N/A	N/A
	Title Insurance	1.25%	2.25%
		4%	
	Independent Procurement	Industrial Procurement 3% Inland Marine: 2%	4%
	HMO's	2.00%	2.25%
	Surplus Lines	1.75%	4%
	Marine Insurance	5% of underwriting profit	2.25%
	# of Domestic Insurers	42	131
	# of Licensed Foreign Insurers	972	1,494
	# of Chartered Purchasing Groups	5	N/A
HIGH-TECH ECONOMY			
	Overall State Rank High-Tech Worker per 1,000, 03	67.39	53.02
	# of High-Tech Establishments, 03	2,572	11,439
	High-Tech Wages, 03	\$69,144	\$65,628
	Unemployment Rate by Cyberstate, 04	3.8%	4.6%
	Total High-Tech Manufacturing, by Employment, 03	19,372	13,043
	Total High-Tech Services, by Employment, 03	15,709	154,522
	High Tech Export, 04	\$1,071,438	\$3,213,662
	High Tech Exports, % Change 03-04	18.3%	7.5%
	Venture Capital Investment in High-Tech, 04	\$146.0	\$584.8
	Total R+ D per Capita in High-Tech, 02	\$1,126	\$461
	R&D Inputs - U.S. Ranking	3	34
	Risk Capital and Infrastructure-U.S. Ranking, 08	7	15
	Human Capital Investment-U.S. Ranking, 08	17	37

STATE TO STATE COMPARISONS 2012

	NH	GA
Technology Concentration-U.S. Ranking, 08	8	14
Internet Average Speed (Kbps)	615	679
Download Speed Rank	8	12
Broadband penetration	75%	58%
Number of New Patents (2008)	608	1,666
Technology & Science Index, 10 (1=Best 50=Worst)	7	25
High-Tech Worker Per 1,000 (2008) (1 Highest)	8	20
NEW ECONOMY INDEX 10		
Over all US Ranking	11	19
Ranking by Category		
Immigration of Knowledge Workers	2	35
High Wage Traded Services	14	13
Foreign Direct Investment	4	16
Fastest Growing Firms	13	9
Inventor Patents	8	40
Online Population	5	33
High-Tech Jobs	8	26
Venture Capital	10	16
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2008	7.6%	\$0
State Government Tax Revenue, 2008	\$2,257,977,000	\$18,183,117,000
Per Capita State Government Tax Revenue, 2008	\$1,708	\$1,875
State Budget Gap-2011-US Rank (1= Lowest, 50= Highest)	8	37
State Budget Gap including unfunded pension (1= Lowest, 50= Highest)	9	39
FY13 Projected Gap	0	0
Per Capita State Government Debt Outstanding, 2008	\$5,983	\$1,348
Gross Domestic Product by State, 2009	\$59,400,000,000	\$395,194,000,000
State Government Bond Rating (S&P, 2010)	AA	AAA
Cost of Living Index , Selected Metro, Annual 2009	117.4%	90.4%
Number of Bureaucrats , 2011	5.51	5.22
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010	16	67
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	37.60
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	12	6
Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking	6	34
Median Household Income (2010 Rankings)	7	30
State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt)	51	11
2011 Forbes Best States for Business (1=Best, 50=Worst)	27	11
Millionaires, Per Capita 2010, (1= Highest, 50=Lowest)	8	29
ENERGY & ENVIRONMENT		
Electricity, Oct 2011, (Cents Per Kil Hr.)	16.7	10.9
Electricity Generated Through Renewable Sources in 2008	2,808,208,000	4,926,588,000
Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet)	4.51	4.56
Coal, Av. Price Delivered, \$ Per Short Ton, 2008	N/A	104.97
Energy Consumption, 2009 (Trillions BTU)	303	2949.3
Total Pollution Released in 2009	2,899,271	79,824,749
Total Air Emissions in 2009	2,668,581	50,026,656
LABOR		
Right to Work State	N	Y
Average Annual Pay, 2009	\$44,932	\$42,902
Average Hourly Earnings For Production Workers, 2010	\$18.12	\$16.73
Percent Change in Average Annual Pay: 2008 to 2009	1.4	0.7
Civilian Labor Force in 2010	747,800	4,672,500
Workers' Compensation Benefit Payments, 2008	\$239,290,000	\$1,601,644,000
% of Nonfarm Employees in Manufacturing, 2010	10.5	8.8
% of Nonfarm Employees in Government, 2010	15.5	17.9
2009, Occupational Injuries-Fatal	0	82
EDUCATION		
Critical Reading SAT Score, 2010	520	488
Math SAT Score, 2010	524	490
Writing SAT Score, 2010	510	475
% of Students Taking SAT Exam, 2009-2010	77.0	74.0
Reading NAEP Score, 2011, Grade 4	230	221
Reading NAEP Score, 2011, Grade 8	272	262
Math NAEP Score, 2011, Grade 4	252	238
Math NAEP Score, 2011, Grade 8	292	278
Projected High School Graduates 07-08	14,320	82,474
Projected High School Student who receive no diploma, 2010	4,346	61,517
Public Elementary/Secondary Expenditures per pupil, 2011	\$13,797.00	\$10,971.00
% of Population Graduated from High School in 2009	91.3	83.9
% of Population With a Bachelor's Degree or More, 2009	32.0	27.5
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009	12.6	14.0
Average Salary of Public School Teachers in 2011	\$52,792	\$53,906
Rate of Books In Public Libraries in 2008	4698.0	1659.0
Number of Institutions of Higher Education, 2009	28	135
Number of Charters Schools, 2010	12	109

STATE TO STATE COMPARISONS 2012

	NH	GA
DEMOGRAPHICS		
Domestic in - Migration in to the state: 2008 to 2009	(2,602)	26,604
Median Age 2009	40.4	34.7
% Change in Population 25 to 44 Years Old, 2009	25.2	28.8
% Change in Population 2009 to 2010	0.1	1
Poverty Rate, 2009	7.8	1.0
% of Public Aid Recipients 2008	2.1	2.6
% Births to Unmarried Women in 2008	32.9	45.4
CRIME		
Murders in 2009	10	566
Violent Crimes/100,000 Population, 2009	2114.0	41880.0
Property Crimes, 2009	28,624	360,400
Motor Vehicle Thefts in 2009	1,124	33,145
Aggravated Assault Rate per 100,000 in 2009	94.3	248.3
Crime Rate, 2009 (50= Lowest 1= Highest)	47	9
HEALTH		
Healthiest States (1=best; 50=worst),2010	2	37
Health Mandates	2.2	2.3
Infant Mortality /1000 Live Births, 2011	5.4	8.0
% of Persons Not Covered by Health Insurance, 2010 of U.S.	10.4	19.2
Physicians, 2009	4,515	24,092
Deaths by Accident, 2007	527	4,012
Estimated New Cases of Cancer - 2011	7810	40480
Cancer Rates Combined, 2010 1= lowest 50 = highest	30	24
Current Cigarette use, Percentage of Population, 2010	15.8	17.7
Bioterrorism Preparedness Score, 08	10	8
Potential # of illness during a severe Pandemic	389,000	2,688,000
Potential # of deaths during a severe Pandemic	10,000	57,000
% of Adults with Asthma - 2011	15.6	12.0
%of Adults with Diabetes - 2011	7.4	9.7
% of Adults with Obesity - 2011	25.6	28.7
% of Children Overweight - 2011	12.8	21.3
% of Adults with Hypertension - 2011	26.1	29.5
Infectious Disease, Percentage of Population, 2010	6	25
Human West Nile Cases - 2011	1	13
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Apartment Rent	\$1,056	\$580
Average Home Price	\$336,222	\$225,233
Average Total Energy Cost	\$224.69	\$131.16
Average Phone Bill	\$36.52	\$24.78
Gasoline/Gallon	\$2.04	\$1.97
Doctor Visit	\$149.00	\$75.00
Average Auto Insurance Premium, 2004	\$856.45	\$1,150.64
Food		
Ground Beef	\$3.52	\$3.16
Tuna, 6 oz cans	\$1.18	\$1.03
Whole Milk , Half Gallon Cartons	\$1.97	\$2.22
Dozen Eggs	\$1.77	\$1.55
Bread	\$1.58	\$1.90
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 2011	1	42
Births of Low Birth weight as a percent of all Births in 2008	5	46
Child Death Rates (deaths per 100,000) 07	6	27
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07	28	57
Teen Birth Rate (births per 1,000 females ages 15-19), 08	1.0	38.0
% of Teens Who Are High School Dropouts, 2010	2.0	38.0
% of Teens Not Attending School and Not Working , 2008	8.0	42.0
% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2009	5.0	30.0
% of Children in Poverty , 2010	10.5	23.3
% of Families with Children Headed by Single Parent, 2010	5.0	43.0
SOCIAL CAPITAL		
Lifestyles: Times Volunteered Last Year	8.0	6.2
Belief: "Most People are Honest" (6-level agree/disagree)	4.08	3.56
Attended Meetings on Town or School Affairs (percent)	33%	10%
Belief: "Most People Can be Trusted"	62%	38%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.09
Mean President Turnout 1988 & 1992	59%	43%
Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$1,306
Social Capital State Ranking, 2000	8	47

STATE TO STATE COMPARISONS 2012

	NH	GA
GEOGRAPHY		
Total Area of States in Square Miles in 2009	9,348	59,425
Highest Point of Elevation in Feet	6,288	4,784
% of Days That are Sunny	44	63
Hazardous Weather Fatalities in 2009	1	12
# of Deaths & Injuries by Lighting Strikes, from 1959 - 1994	76	410
# of Earthquakes by State from 1974-2003	6	7
# of Tornadoes, in 2010	1	11
HOUSING		
New Housing Units Authorized in 2010	2,737	17,731
Homeownership Rate, 2009	76.0	67.4
% Change in House Prices: 2009 to 2010	(0.6)	(9.5)
% Change in Existing Home Sales: 2009 to 2010	(14.6)	(15.8)
POPULATION		
Population in 2010	1,323,531	9,908,357
Population 18 to 24 Year Old in 2009	130,242	979,688
Population 25 to 44 Years Old in 2009	333,694	2,830,740
Average Family Size in 2009	3.07	0.03
% of Eligible Voters Reported Registered, 2008	76.0%	71.0%
# of State Legislators, 2011	424	236
TRIVIA FACTS		
State Nickname	Granite State	Peach State
State Capital	Concord	Atlanta
State Song	Old New Hampshire	Georgia On My Mind
State Flower	Purple Lilac	Cherokee Rose
State Tree	White Birch	Live Oak
State Bird	Purple Finch	Brown Thrasher
State Motos	Live Free or Die	Wisdom, justice, and moderation
Last Updates	2/27/2012	2/27/2012
<small>All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. Tax information is from the Federal Commerce Clearing House Inc., 2008. Most other statistics are collected from CQ Press's State Rankings 2010, The Annie E. Casey Foundation Baltimore, MD, 2008 Kids Count Data Book, Small Business Survival Index, and US Department of Commerce: Statistical Abstract of the US. ** Effective January 1, 2010. ** Data withheld to avoid disclosure.</small>		