

STATE TO STATE COMPARISONS 2012			
		NH	MA
TAXES			
	Top Corporate Income Tax %	8.5	8.25
	Apportionment Formula		
	Property Factor	25%	25%
	Payroll Factor	25%	25%
	Sales Factor	50%	50%
	Throwback Rule	Yes	Yes
	NOL Deductions		
	Carryback (Years)	0.0	0.0
	Carryforward (Years)	10	20
	LLCs Recognized	Yes	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	6.25
	Internet Sales Tax	None	5
	Tax Exemptions		
	Manufacturing Machinery	No Tax	Exempt
	Office Equipment	No Tax	Taxable
	Custom Software	No Tax	Exempt
	Modified Canned Software	No Tax	Exempt
	Tangible Personal Property	No Tax	Taxable
	Sales & Use - Weighted Average of County & City Rates	No Tax	None
	Top Personal Income Tax %	0%	5.3
	Professional Services Tax	N	N
	Top Capital Gains Tax	0.00	5.3
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Y
	Motor Fuel Tax, 11	0.196	0.235
	Property Tax		
	On Land & Buildings, as share of personal income	5.75	3.75
	Telecommunications Tax %		
	State Tax Rate	7.0	9.3
	Local Tax Rate	N/A	N/A
	Workers Compensation as % of Covered Wages	0.87	0.55
	Unemployment Insurance Tax % (New Employers), 11	3.7	2.83
	Unemployment Insurance Time Period to Qualify for Experience Rating	1.0	1.0
	Unemployment Insurance Tax Wage Bases, 11	\$12,000	\$14,000
	Unemployment Insurance Tax/ Per Employee, 11	\$444	\$396
	Internet Access Tax	N	N
	Gasoline Excise Tax (cents per gallon)	19.6	23.5
	Diesel Excise Tax (cents per gallon)	19.6	23.5
	Tobacco Excises Tax (cents per pack of 20)	168.0	251.0
	State Taxes as Percentage of Personal Income	7.6%	9.5%
	Small Business Tax Index: 2011	33	42
	INSURANCE TAXES		
	Premium Tax Rates --generally * Phased in over 4 years starting in 2006	1.25%**	2%
	Accident/Health	2.00%	2%
	Life	1.25%	2%
	Annuity	N/A	N/A
	Property/Causality	1.25%	2%
	Fire	1.25%	2.28% + additional, .25% on gross premiums
	Risk/ Retention	1.25%	2%
	BlueCross/BlueShield	2.00%	Excise tax: 1% of subscription dues
	Prepaid Lines	N/A	N/A
	Title Insurance	1.25%	N/A
	Independent Procurement	4% Industrial Procurement 3% Inland Marine: 2%	N/A
	HMO's	2.00%	N/A
	Surplus Lines	1.75%	4%
	Marine Insurance	5% of underwriting profit	5.7% net profit
	# of Domestic Insurers	42	91
	# of Licensed Foreign Insurers	972	1,164
	# of Chartered Purchasing Groups	5	11
	HIGH-TECH ECONOMY		
	Overall State Rank High-Tech Worker per 1,000, 03	67.39	86.02
	# of High-Tech Establishments, 03	2,572	11,832
	High-Tech Wages, 03	\$69,144	\$81,022
	Unemployment Rate by Cyberstate, 04	3.8%	5.1%
	Total High-Tech Manufacturing, by Employment, 03	19,372	80,227
	Total High-Tech Services, by Employment, 03	15,709	155,357
	High Tech Export, 04	\$1,071,438	9,186,364
	High Tech Exports, % Change 03-04	18.3%	6.3%
	Venture Capital Investment in High-Tech, 04	\$146.0	\$2,774.9
	Total R+ D per Capita in High-Tech, 02	\$1,126	\$2,229
	R&D Inputs - U.S. Ranking	3	1
	Risk Capital and Infrastructure-U.S. Ranking, 08	7	1

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Human Capital Investment-U.S. Ranking, 08		17	2
Technology Concentration-U.S. Ranking, 08		8	7
Internet Average Speed (Kbps)		615	695
Download Speed Rank		8	4
Broadband penetration		75%	81%
Number of New Patents (2008)		608	4,038
Technology & Science Index, 10 (1=Best 50=Worst)		7	1
High-Tech Worker Per 1,000 (2008) (1 Highest)		8	2
NEW ECONOMY INDEX 10			
Over all US Ranking		11	1
Ranking by Category			
Immigration of Knowledge Workers		2	13
High Wage Traded Services		14	10
Foreign Direct Investment		4	6
Fastest Growing Firms		13	1
Inventor Patents		8	4
Online Population		5	12
High-Tech Jobs		8	1
Venture Capital		10	1
FINANCIAL & GOVERNMENT COMPARISONS			
Tax burden - State/Local, % of Income 2008		7.6%	9.5%
State Government Tax Revenue, 2008		\$2,257,977,000	\$21,904,897,000
Per Capita State Government Tax Revenue, 2008		\$1,708	\$3,348
State Budget Gap-2011 (In Thousands)		\$365,000	\$2,700,000
State Budget Gap-2011-US Rank (1= Lowest, 50= Highest)		8	31
State Budget Gap including unfunded pension (1= Lowest, 50= Highest)		9	40
Per Capita State Government Debt Outstanding, 2008		\$5,983	\$10,987
Gross Domestic Product by State, 2009		\$59,400,000,000	\$365,182,000,000
State Government Bond Rating (S&P, 2010)		AA	AA
Cost of Living Index , Selected Metro, Annual 2009		117.4%	130.9%
Number of Bureaucrats , 2011		5.51	4.97
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010		16	9
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%		22.40	36.90
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		12	34
Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking		6	24
Median Household Income (2010 Rankings)		7	6
State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt)		51	46
2011 Forbes Best States for Business (1=Best, 50=Worst)		27	18
Millionaires, Per Capita 2010, (1= Highest, 50=Lowest)		8	5
ENERGY & ENVIRONMENT			
Electricity, Oct 2011, (Cents Per Kil Hr.)		16.7	14.1
Electricity Generated Through Renewable Sources in 2008		2,808,208,000	2,411,789,000
Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet)		4.51	4.41
Coal, Av. Price Delivered, \$ Per Short Ton, 2008		N/A	W
Energy Consumption, 2009 (Trillions BTU)		303.0	1,426.0
Total Pollution Released in 2009		2,899,271	5,375,009
Total Air Emissions in 2009		2,668,581	3,247,046
LABOR			
Right to Work State		N	N
Average Annual Pay, 2009		\$44,932	\$56,267
Average Hourly Earnings For Production Workers, 2010		18.12	\$20.02
Percent Change in Average Annual Pay: 2008 to 2009		1.4	0.8
Civilian Labor Force in 2010		\$747,800	\$3,498,000
Workers' Compensation Benefit Payments, 2008		239,290,000	842,705,000
% of Nonfarm Employees in Manufacturing, 2010		10.5	8.0
% of Nonfarm Employees in Government, 2010		15.5	13.8
2009, Occupational Injuries-Fatal		0	50
EDUCATION			
Critical Reading SAT Score, 2010		520	512
Math SAT Score, 2010		524	526
Writing SAT Score, 2010		510	509
% of Students Taking SAT Exam, 2009-2010		77	86
Reading NAEP Score, 2011, Grade 4		230	237
Reading NAEP Score, 2011, Grade 8		272	275
Math NAEP Score, 2011, Grade 4		252	253
Math NAEP Score, 2011, Grade 8		292	299
Projected High School Graduates 07-08		14,320	48,023
Projected High School Student who receive no diploma, 2010		4,346	14,160
Public Elementary/Secondary Expenditures per pupil, 2011		13,797	\$14,828.00
% of Population Graduated from High School in 2009		91	89.0
% of Population With a Bachelor's Degree or More, 2009		32	38.2
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009		13	12.7
Average Salary of Public School Teachers in 2011		52,792	\$71,017
Rate of Books In Public Libraries in 2008		4,698	4999
Number of Institutions of Higher Education, 2009		28	124
Number of Charters Schools, 2010		12	61

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DEMOGRAPHICS			
	Domestic in - Migration in to the state: 2008 to 2009	(2,602)	3,614
	Median Age 2009	40	39
	% Change in Population 25 to 44 Years Old, 2009	25	27
	% Change in Population 2009 to 2010	0.1	0.6
	Poverty Rate, 2009	7.8	10
	% of Public Aid Recipients 2008	2.1	4
	% Births to Unmarried Women in 2008	32.9	34
CRIME			
	Murders in 2009	10	172
	Violent Crimes/100,000 Population, 2009	2,114.0	30136.0
	Property Crimes, 2009	28,624	151,914
	Motor Vehicle Thefts in 2009	1,124	11,735
	Aggravated Assault Rate per 100,000 in 2009	94.3	316.0
	Crime Rate, 2009 (50= Lowest 1= Highest)	47	37
HEALTH			
	Healthiest States (1=best; 50=worst),2010	2	5
	Health Mandates	2.2	2.35
	Infant Mortality /1000 Live Births, 2011	5.4	4.9
	% of Persons Not Covered by Health Insurance, 2010 of U.S.	10.4	5.0
	Physicians, 2009	4,515	34,612
	Deaths by Accident, 2007	527	2,139
	Estimated New Cases of Cancer - 2011	7,810	36,040
	Cancer Rates Combined, 2010 1= lowest 50 = highest	30	29
	Current Cigarette use, Percentage of Population, 2010	15.8	15.0
	Bioterrorism Preparedness Score, 08	10	6
	Potential # of illness during a severe Pandemic	389,000	1,895,000
	Potential # of deaths during a severe Pandemic	10,000	55,000
	% of Adults with Asthma - 2011	15.6	15.3
	%of Adults with Diabetes - 2011	7.4	7.5
	% of Adults with Obesity - 2011	25.6	22.3
	% of Children Overweight - 2011	12.8	21.9
	% of Adults with Hypertension - 2011	26.1	25.6
	Infectious Disease, Percentage of Population, 2010	6	14
	Human West Nile Cases - 2011	1.0	7
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)			
	Average Apartment Rent	\$1,056	\$1,354
	Average Home Price	\$336,222	\$418,867
	Average Total Energy Cost	\$224.69	\$297.45
	Average Phone Bill	\$36.52	\$38.45
	Gasoline/Gallon	\$2.04	\$2.03
	Doctor Visit	\$149.00	\$149.00
	Average Auto Insurance Premium, 2004	\$856.45	\$1,204.76
	Food		
	Ground Beef	\$3.52	\$4.28
	Tuna, 6 oz cans	\$1.18	\$1.26
	Whole Milk , Half Gallon Cartons	\$1.97	\$2.24
	Dozen Eggs	\$1.77	\$2.00
	Bread	\$1.58	\$1.54
QUALITY OF LIFE: CHILD WELL - BEING			
	Overall State Ranking, 2011	1	3
	Births of Low Birth weight as a percent of all Births in 2008	5.0	19.0
	Child Death Rates (deaths per 100,000) 07	6	3
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07	28	32
	Teen Birth Rate (births per 1,000 females ages 15-19), 08	1.0	1.0
	% of Teens Who Are High School Dropouts, 2010	2.0	5.0
	% of Teens Not Attending School and Not Working , 2008	8.0	3.0
	% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2009	5.0	15.0
	% of Children in Poverty , 2010	10.5	16.7
	% of Families with Children Headed by Single Parent, 2010	5.0	16.0
SOCIAL CAPITAL			
	Lifestyles: Times Volunteered Last Year	8.0	6.7
	Belief: "Most People are Honest" (6-level agree/disagree)	4.1	3.9
	Attended Meetings on Town or School Affairs (percent)	33%	24%
	Belief: "Most People Can be Trusted"	62%	46%
	Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.18
	Mean President Turnout 1988 & 1992	59%	59%
	Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$1,219
	Social Capital State Ranking, 2000	8	18
GEOGRAPHY			
	Total Area of States in Square Miles in 2009	9,348	10,554
	Highest Point of Elevation in Feet	6,288	3,491
	% of Days That are Sunny	44	55
	Hazardous Weather Fatalities in 2009	1	1

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	# of Deaths & Injuries by Lighting Strikes, from 1959 - 1994		76	355
	# of Earthquakes by State from 1974-2003		6	2
	# of Tornadoes, in 2010		1	0
HOUSING				
	New Housing Units Authorized in 2010		2,737	8,648
	Homeownership Rate, 2009		76.0	65.1
	% Change in House Prices: 2009 to 2010		(0.6)	0.6
	% Change in Existing Home Sales: 2009 to 2010		(14.6)	(19.7)
POPULATION				
	Population in 2010		1,323,531	6,631,280
	Population 18 to 24 Year Old in 2009		130,242	668,112
	Population 25 to 44 Years Old in 2009		333,694	1,787,350
	Average Family Size in 2009		3.07	3.22
	% of Eligible Voters Reported Registered, 2008		76.0%	72.6%
	# of State Legislators, 2011		424	200
TRIVIA FACTS				
	State Nickname		Granite State	Bay State
	State Capital		Concord	Boston
	State Song		Old New Hampshire	All Hail to Massachusetts
	State Flower		Purple Lilac	Mayflower
	State Tree		White Birch	American Elm
	State Bird		Purple Finch	Chickadee
	State Motos		Live Free or Die	By the sword we seek peace only under liberty
	Last Updates		1/24/2012	1/24/2012
<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, W= Data withheld to avoid disclosure.</small>				