

STATE TO STATE COMPARISONS 2009				
			NH	ME
TAXES				
	Top Corporate Income Tax %		8.5	8.93
	Apportionment Formula			
	Property Factor		0.3	0.25
	Payroll Factor		0.3	0.25
	Sales Factor		0.5	0.5
	Throwback Rule		Yes	Yes
	NOL Deductions			
	Carryback (Years)		0.0	0
	Carryforward (Years)		10	20
	LLCs Recognized		Partial	Yes
	S-corps Recognized		No	Yes
	Sales Tax & Use Tax %		None	5
	Internet Sales Tax		None	5
	Sales 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		To Tax	None
	Top Personal Income Tax %		0%	8.5
	Professional Services Tax		N	N
	Top Capital Gains Tax		0%	8.5
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
	Motor Fuel Tax, 09		0.196	0.299
	Property Tax			
	On Land & Buildings, as share of personal income		5.34	5.21
	Telecommunications Tax %			
	State Tax Rate		7.0	6.4
	Local Tax Rate		N/A	N/A
	Workers Compensation as % of Covered Wages		0.82	1.46
	Unemployment Insurance Tax % (New Employers), 09		2.7	1.57
	Unemployment Insurance Time Period to Qualify for Experience Rating		1.0	2.0
	Unemployment Insurance Tax Wage Bases, 09		\$8,000	\$12,000
	Unemployment Insurance Tax/ Per Employee, 09		\$216	\$188
	Internet Access Tax		Y	N
	Gasoline Excise Tax (cents per gallon)		19.6¢	29.9¢
	Diesel Excise Tax (cents per gallon)		19.6¢	30.3¢
	Tobacco Excises Tax (cents per pack of 20)		178¢	200¢
	State Taxes as Percentage of Personal Income		7.3%	13.5%
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	2%
	Property/Causality		1.25%	2%
	Fire		1.25%	2% + 1.4%
	Risk/ Retention		1.25%	2%
	BlueCross/BlueShield		2.00%	2%
	Prepaid Lines		N/A	N/A
	Title Insurance		1.25%	2%
			4%	
	Independent Procurement		Industrial Procurement 3%	
			Inland Marine: 2%	3%
	HMO's		2.00%	N/A
	Surplus Lines		1.75%	3%
	Marine Insurance		5% of underwriting profit	2%
	# of Domestic Insurers		42	28
	# of Licensed Foreign Insurers		972	1,043
	# of Chartered Purchasing Groups		5	2
HIGH-TECH ECONOMY				
	Overall State Rank High-Tech Worker per 1,000, 03		67.39	31.65
	# of High-Tech Establishments, 03		2,572	1,484
	High-Tech Wages, 03		\$69,144	\$50,679
	Unemployment Rate by Cyberstate, 04		3.8%	4.6%
			19,372	3,842
	Total High-Tech Services, by Employment, 03		15,709	11,738
	High Tech Export, 04		\$1,071,438	\$693,678
	High Tech Exports, % Change 03-04		18.3%	9.7%
	Venture Capital Investment in High-Tech, 04		\$146.0	\$26.0
	Total R+D per Capita in High-Tech, 02		\$1,126	\$331
	R&D Inputs - U.S. Ranking		5	41
	Risk Capital and Infrastructure-U.S. Ranking		18	14
	Human Capital Investment-U.S. Ranking		12	42
	Technology Concentration-U.S. Ranking		10	41
	Internet Average Speed (Kbps)		615	427
	Download Speed Rank		8	42

STATE TO STATE COMPARISONS 2009		
	NH	ME
Broadband penetration	65.1%	60.1%
Number of New Patents (2008)	526	136
Technology & Science Index, 04 (1=Best 50=Worst)	12	33
NEW ECONOMY INDEX 07		
Over all US Ranking	13	28
Ranking by Category		
Immigration of Knowledge Workers	3	26
High Wage Traded Services	13	36
Foreign Direct Investment	5	21
Fastest Growing Firms	20	42
Inventor Patents	9	43
Online Population	4	14
High-Tech Jobs	8	34
Venture Capital	7	43
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2008	7.6%	10.0%
State Government Tax Revenue, 2007	\$2,080,573,000	\$3,590,334,000
Per Capita State Government Tax Revenue, 2007	\$1,655	\$2,723
State Government Debt Outstanding, 2006	\$7,433,238,000	\$5,000,296,000
Per Capita State Government Debt Outstanding, 2006	\$5,679	\$3,807
Gross Domestic Product by State, 2008	\$50,553	\$40,332
State Government Bond Rating (S&P, 2006)	AA	AA-
Cost of Living Index , Selected Metro, Third Quarter 2009	117.6%	114.9%
Number of Bureaucrats , 2008	5.45	5.78
Legal Liability- Best States to Incorporate (1=Best; 50=worst) , 2008	16	3
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	41.60
Tax Climate Index (U.S. Tax foundation), 2010 Overall Ranking	7	34
ENERGY & ENVIRONMENT		
Electricity, June 2009 (Cents Per Kil Hr.)	13.8	9.5
Electricity Generated Through Renewable Sources in 2006	2,275,311,000	8,252,216,000
Natural Gas, May 2009 (Dollars Per Thousand Cubit Feet)	N/A	N/A
Coal, Av. Price Delivered, \$ Per Short Ton	N/A	N/A
Energy Consumption, 2007 (Trillions BTU)	5334.6	6695.7
Total Pollution Released in 2006	4,173,403	10,552,141
Total Air Emissions in 2006	3,952,963	5,018,749
LABOR		
Right to Work State	N	N
Average Annual Pay, 2007	\$43,863	\$35,129
Average Hourly Earnings For Production Workers, 2008	\$17.46	\$19.76
Percent Change in Average Annual Pay: 2006 to 2007	3.3	4.0
Civilian Labor Force in 2008	739,500	710,700
Workers' Compensation Benefit Payments, 2006	\$213,719,000	\$282,589,000
% of Nonfarm Employees in Manufacturing, 2008	11.5	9.4
% of Nonfarm Employees in Government, 2008	15.0	17.2
2008, Occupational Injuries-Fatal	3	20
CFED STATE ECONOMY REPORT CARD, 2007		
Equity	A	C
Earnings & Job Quality	A	C
Employment	B	C
Quality of Life	A	A
Resource Efficiency	A	B
Competitiveness	C	C
Entrepreneurial	C	C
Human Resources	A	A
Financial Resources	A	C
Infrastructure	D	C
Innovation Assets	A	D
Amenity Resources	C	C
EDUCATION		
Critical Reading SAT Score, 2008	521	469
Math SAT Score, 2008	523	466
Writing SAT Score, 2008	511	461
% of Students Taking SAT Exam, 2007-2008	74.0	87.0
Reading NAEP Score, 2007, Grade 4	229	226
Reading NAEP Score, 2007, Grade 8	270	270
Math NAEP Score, 2007, Grade 4	249	242
Math NAEP Score, 2007, Grade 8	288	286
Projected High School Graduates 07-08	14,320	12,945
Projected High School Student who receive no diploma, 07-08	4,244	3,814
Public Elementary/Secondary Expenditures per pupil, 2008	\$12,097	\$13,513
% of Population Graduated from High School in 2007	90.5	89.4
% of Population With a Bachelor's Degree or More, 2007	32.5	26.7

STATE TO STATE COMPARISONS 2009		
	NH	ME
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009	12.6	11.3
Average Salary of Public School Classroom Teachers in 2009	\$48,934	\$44,731
Books in Public Libraries Per Capita, 2005	4.6	5.4
College Degree - Granting Institutions, 2005	26	30
Number of Charters Schools, 07	83	N/A
DEMOGRAPHICS		
Domestic in - Migration in to the state: 2007 to 2008	(2,473)	(2,063)
Median Age 2007	39.8	41.6
% Change in Population 25 to 44 Years Old, 2007	26.8	25.7
% Change in Population 2007 to 2008	0.3	0.1
Poverty Rate, 2007	5.6	11.2
% Public Aid Recipients 2006	2.0	4.3
% Births to Unmarried Women in 2006	29.4	37.1
CRIME		
Murders in 2007	15	21
Violent Crimes/100,000 Population, 2007	137.3	118.0
Property Crimes, 2007	1,892	2,429
Motor Vehicle Thefts in 2007	1,299	1,259
Aggravated Assault Rate per 100,000 in 2007	78	60
HEALTH		
Healthiest States (1=best; 50=worst), 2008	3	9
Health Mandates	2.0	2.7
Infant Mortality /1000 Live Births, 2006	6.1	6.3
% of Persons Not Covered by Health Insurance, 2007 of U.S.	10.5	9.5
Physicians, 2007	4,232	4,305
Deaths by Accident, 2005	477	579
Estimated New Cases of Cancer - 2008	534	618
Bioterrorism Preparedness Score, 08	10	6
Potential # of illness during a severe Pandemic	389,000	391,000
Potential # of deaths during a severe Pandemic	10,000	11,000
% of Adults with Asthma - 2007	14.9	14.7
% of Adults with Diabetes - 2008	7.3	7.7
% of Adults with Obesity - 2008	24.1	24.7
% of Children Overweight - 2007	29.4	28.2
% of Adults with Hypertension - 2007	24.9	27.6
Cumulative Number AIDS Cases (13 & Older) - 2006	1,074	1,110
Human West Nile Cases - 2008	0	0
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Apartment Rent	\$1,078	\$1,103
Average Home Price	\$337,000	\$405,505
Average Total Energy Cost	\$216.38	\$182.62
Average Phone Bill	\$36.25	\$24.69
Gasoline/Gallon	\$2.45	\$2.62
Doctor Visit	\$149.00	\$97.50
Average Auto Insurance Premium, 2004	\$856.45	\$763.71
Food		
Ground Beef	\$3.33	\$2.64
Tuna, 6 oz cans	\$1.12	\$1.14
Whole Milk , Half Gallon Cartons	\$1.87	\$1.92
Dozen Eggs	\$1.39	\$1.09
Bread	\$1.55	\$1.69
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 09	1	12
Births of Low Birthweight as a percent of all Births in 2006	6.9	6.8
Child Death Rates (deaths per 100,000)	16	22
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 06	27	46.0
Teen Birth Rate (births per 1,000 females ages 15-19)	18.5	25.1
% of Teens Who Are High School Dropouts, 2007	4.0	5.0
% of Teens Not Attending School and Not Working , 2007	5.0	6.0
% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2007	27.0	33.0
% of Children in Poverty (date reflect poverty in pervious year), 2007	9.0	15.0
% of Families with Children Headed by Single Parent, 2007	25.0	30.0
SOCIAL CAPITAL		
Lifestyles: Times Volunteered Last Year	8.0	7.0
Belief: "Most People are Honest" (6-level agree/disagree)	4.08	3.95
Attended Meetings on Town or School Affairs (percent)	33%	23%
Belief: "Most People Can be Trusted"	62%	N/A
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.21
Mean President Turnout 1988 & 1992	59%	67%
Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$650
Social Capital State Ranking, 2000	8	13

