

STATE TO STATE COMPARISONS 2012			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	0
LLCs Recognized			Yes	Yes
S-corps Recognized			No	Yes
Sales Tax & Use Tax %			None	5
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	Taxable
Tangible Personal Property			No Tax	Taxable
Sales & Use - Weighted Average of County & City Rates			No Tax	None
Top Personal Income Tax %			0%	8.5
Professional Services Tax			N	N
Top Capital Gains Tax			0.00	8.5
Estate, inheritance/gift taxes beyond fed. Pick-up tax.			N	Y
Motor Fuel Tax, 11			0.196	0.310
Property Tax				
On Land & Buildings, as share of personal income			5.8	4.55
Telecommunications Tax %				
State Tax Rate			7.0	6.4
Local Tax Rate			N/A	N/A
Workers Compensation as % of Covered Wages			0.87	1.30
Unemployment Insurance Tax % (New Employers), 11			3.7	2.73
Unemployment Insurance Time Period to Qualify for Experience Rating			1.0	2.0
Unemployment Insurance Tax Wage Bases, 11			\$12,000	\$12,000
Unemployment Insurance Tax/ Per Employee, 11			\$444	\$328
Internet Access Tax			N	N
Gasoline Excise Tax (cents per gallon)			19.6	31.5
Diesel Excise Tax (cents per gallon)			19.6	32.7
Tobacco Excises Tax (cents per pack of 20)			168.0	300.0
State Taxes as Percentage of Personal Income			7.6%	10.0%
Small Business Tax Index: 2011			33	45
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%
Total High-Tech Manufacturing, by Employment, 03			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			3	37
Risk Capital and Infrastructure-U.S. Ranking, 08			7	37
Human Capital Investment-U.S. Ranking, 08			17	34
Technology Concentration-U.S. Ranking, 08			8	42
Internet Average Speed (Kbps)			615	427
Download Speed Rank			8	42

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Broadband penetration	75%	58%
Number of New Patents (2008)	608	130
Technology & Science Index, 10 (1=Best 50=Worst)	7	42
High-Tech Worker Per 1,000 (2008) (1 Highest)	8	41
NEW ECONOMY INDEX 10		
Over all US Ranking	11	28
Ranking by Category		
Immigration of Knowledge Workers	2	6
High Wage Traded Services	14	38
Foreign Direct Investment	4	14
Fastest Growing Firms	13	40
Inventor Patents	8	43
Online Population	5	27
High-Tech Jobs	8	34
Venture Capital	10	37
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2008	7.6%	10.0%
State Government Tax Revenue, 2008	\$2,257,977,000	\$3,681,614,000
Per Capita State Government Tax Revenue, 2008	\$1,708	\$2,790
State Budget Gap-2011 (In Thousands)	\$365,000	\$940,000
State Budget Gap-2011-US Rank (1= Lowest, 50= Highest)	8	20
State Budget Gap including unfunded pension (1= Lowest, 50= Highest)	9	10
Per Capita State Government Debt Outstanding, 2008	\$5,983	\$4,013
Gross Domestic Product by State, 2009	\$59,400,000,000	\$51,293,000,000
State Government Bond Rating (S&P, 2010)	AA	AA
Cost of Living Index , Selected Metro, Annual 2009	117.4%	114.3%
Number of Bureaucrats , 2011	5.51	5.52
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010	16	12
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	41.60
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	12	33
Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking	6	37
Median Household Income (2010 Rankings)	7	32
State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt)	51	41
2011 Forbes Best States for Business (1=Best, 50=Worst)	27	50
Millionaires, Per Capita 2010, (1= Highest, 50=Lowest)	8	36
ENERGY & ENVIRONMENT		
Electricity, Oct 2011, (Cents Per Kil Hr.)	16.7	15.4
Electricity Generated Through Renewable Sources in 2008	2,808,208,000	8,515,390,000
Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet)	4.51	4.68
Coal, Av. Price Delivered, \$ Per Short Ton, 2008	N/A	W
Energy Consumption, 2009 (Trillions BTU)	303	430.5
Total Pollution Released in 2009	2,899,271	8,463,681
Total Air Emissions in 2009	2,668,581	3,850,480
LABOR		
Right to Work State	N	N
Average Annual Pay, 2009	\$44,932	\$36,617
Average Hourly Earnings For Production Workers, 2010	\$18.12	\$20.16
Percent Change in Average Annual Pay: 2008 to 2009	1.4	0.8
Civilian Labor Force in 2010	747,800	697,900
Workers' Compensation Benefit Payments, 2008	\$239,290,000	\$261,736,000
% of Nonfarm Employees in Manufacturing, 2010	10.5	9.0
% of Nonfarm Employees in Government, 2010	15.5	17.1
2009, Occupational Injuries-Fatal	0	18
EDUCATION		
Critical Reading SAT Score, 2010	520	468
Math SAT Score, 2010	524	467
Writing SAT Score, 2010	510	454
% of Students Taking SAT Exam, 2009-2010	77.0	92.0
Reading NAEP Score, 2011, Grade 4	230	222
Reading NAEP Score, 2011, Grade 8	272	270
Math NAEP Score, 2011, Grade 4	252	244
Math NAEP Score, 2011, Grade 8	292	289
Projected High School Graduates 07-08	14,320	12,945
Projected High School Student who receive no diploma, 2010	4,346	3,581
Public Elementary/Secondary Expenditures per pupil, 2011	\$13,797	\$15,032
% of Population Graduated from High School in 2009	91.3	90.2
% of Population With a Bachelor's Degree or More, 2009	32.0	26.9
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009	12.6	11.3
Average Salary of Public School Teachers in 2011	\$52,792	\$47,182
Rate of Books In Public Libraries in 2008	4698.0	4929.0
Number of Institutions of Higher Education, 2009	28	30
	12	N/A
DEMOGRAPHICS		
Domestic in - Migration in to the state: 2008 to 2009	(2,602)	(2,937)
Median Age 2009	40.4	42.2
% Change in Population 25 to 44 Years Old, 2009	25.2	24.5

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% Change in Population 2009 to 2010	0.1	-0.2
Poverty Rate, 2009	7.8	12.4
% of Public Aid Recipients 2008	2.1	4.4
% Births to Unmarried Women in 2008	32.9	39.7
CRIME		
Murders in 2009	10	26
Violent Crimes/100,000 Population, 2009	2114.0	1579.0
Property Crimes, 2009	28,624	31,685
Motor Vehicle Thefts in 2009	1,124	1,021
Aggravated Assault Rate per 100,000 in 2009	94.3	59.0
Crime Rate, 2009 (50= Lowest 1= Highest)	47	44
HEALTH		
Healthiest States (1=best; 50=worst),2010	2	8
Health Mandates	2.2	2.7
Infant Mortality /1000 Live Births, 2011	5.4	6.3
% of Persons Not Covered by Health Insurance, 2010 of U.S.	10.4	10.3
Physicians, 2009	4,515	4,380
Deaths by Accident, 2007	527	584
Estimated New Cases of Cancer - 2011	7810	8650
Cancer Rates Combined, 2010 1= lowest 50 = highest	30	43
Current Cigarette use, Percentage of Population, 2010	15.8	17.3
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 - 2011	15.6	15.4
% of Adults with Diabetes - 2011	7.4	8.4
% of Adults with Obesity - 2011	25.6	26.5
% of Children Overweight - 2011	12.8	12.9
% of Adults with Hypertension - 2011	26.1	28.1
Infectious Disease, Percentage of Population, 2010	6	6
Human West Nile Cases - 2011	1	0
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Apartment Rent	\$1,056	\$1,109
Average Home Price	\$336,222	\$405,193
Average Total Energy Cost	\$224.69	\$184.96
Average Phone Bill	\$36.52	\$24.69
Gasoline/Gallon	\$2.04	\$2.17
Doctor Visit	\$149.00	\$95.50
Average Auto Insurance Premium, 2004	\$856.45	\$763.71
Food		
Ground Beef	\$3.52	\$2.76
Tuna, 6 oz cans	\$1.18	\$1.14
Whole Milk , Half Gallon Cartons	\$1.97	\$1.91
Dozen Eggs	\$1.77	\$1.51
Bread	\$1.58	\$1.65
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 2011	1	11
Births of Low Birth weight as a percent of all Births in 2008	5	9
Child Death Rates (deaths per 100,000) 07	6	11
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07	28	44.0
Teen Birth Rate (births per 1,000 females ages 15-19), 08	1.0	7.0
% of Teens Who Are High School Dropouts, 2010	2.0	15.0
% of Teens Not Attending School and Not Working , 2008	8.0	11.0
% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2009	5.0	25.0
% of Children in Poverty , 2010	10.5	17.1
% of Families with Children Headed by Single Parent, 2010	5.0	26.0
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
GEOGRAPHY		
Total Area of States in Square Miles in 2009	9,348	35,384
Highest Point of Elevation in Feet	6,288	5,268
% of Days That are Sunny	44	57
Hazardous Weather Fatalities in 2009	1	1
# of Deaths & Injuries by Lighting Strikes, from 1959 - 1994	76	126
# of Earthquakes by State from 1974-2003	6	16
# of Tornadoes, in 2010	1	

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HOUSING				
	New Housing Units Authorized in 2010		2,737	2,962
	Homeownership Rate, 2009		76.0	74.0
	% Change in House Prices: 2009 to 2010		(0.6)	1.2
	% Change in Existing Home Sales: 2009 to 2010		(14.6)	(14.3)
POPULATION				
	Population in 2010		1,323,531	1,312,939
	Population 18 to 24 Year Old in 2009		130,242	118,353
	Population 25 to 44 Years Old in 2009		333,694	322,409
	Average Family Size in 2009		3.07	2.88
	% of Eligible Voters Reported Registered, 2008		76.0%	79.7%
	# of State Legislators, 2011		424	186
TRIVIA FACTS				
	State Nickname		Granite State	Pine Tree State
	State Capital		Concord	Augusta
	State Song		Old New Hampshire	State of Maine Song
	State Flower		Purple Lilac	White Pine Cone and Tassel
	State Tree		White Birch	Eastern White Pine
	State Bird		Purple Finch	Chickadee
	State Motos		Live Free or Die	I direct
	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>				