

STATE TO STATE COMPARISONS 2012			NH	ND
TAXES				
Top Corporate Income Tax %			8.5	6.4
Apportionment Formula				
Property Factor			25%	0.33
Payroll Factor			25%	0.33
Sales Factor			50%	0.33
Throwback Rule			Yes	Yes
NOL Deductions				
Carryback (Years)			0	0
Carryforward (Years)			10	20
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	Taxable
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	1.38%
Top Personal Income Tax %			0%	4.86
Professional Services Tax			N	N
Top Capital Gains Tax			0.00	4.86
Estate, inheritance/gift taxes beyond fed. Pick-up tax.			N	N
Motor Fuel Tax, 11			0.196	0.230
Property Tax				
On Land & Buildings, as share of personal income			5.75	2.92
Telecommunications Tax %				
State Tax Rate			7.0	7.67
Local Tax Rate			N/A	3.85
Workers Compensation as % of Covered Wages			0.87	0.92
Unemployment Insurance Tax % (New Employers), 11			3.7	1.37
Unemployment Insurance Time Period to Qualify for Experience Rating			1.0	3
Unemployment Insurance Tax Wage Bases, 11			\$12,000	\$25,500
Unemployment Insurance Tax/ Per Employee, 11			\$444	\$349
Internet Access Tax			N	Y
Gasoline Excise Tax (cents per gallon)			19.6	23.0
Diesel Excise Tax (cents per gallon)			19.6	23.0
Tobacco Excises Tax (cents per pack of 20)			168.0	44.0
State Taxes as Percentage of Personal Income			7.6%	9.2%
Small Business Tax Index: 2011			33	13
INSURANCE TAXES				
Premium Tax Rates --generally * Phased in over 4 years starting in 2006			1.25%**	1.75%
Accident/Health			2.00%	1.75%
Life			1.25%	2%
Annuity			N/A	N/A
Property/Causality			1.25%	1.75%
Fire			1.25%	1.75%
Risk/ Retention			1.25%	1.75%
BlueCross/BlueShield			2.00%	1.75%
Prepaid Lines			N/A	N/A
Title Insurance			1.25%	1.75%
			4%	
Independent Procurement			Industrial Procurement 3%	N/A
			Inland Marine: 2%	
HMO's			2.00%	1.75%
Surplus Lines			1.75%	1.75%, Life:2%
Marine Insurance			5% of underwriting profit	1.75%
# of Domestic Insurers			42	40
# of Licensed Foreign Insurers			972	1,401
# of Chartered Purchasing Groups			5	4
HIGH-TECH ECONOMY				
Overall State Rank High-Tech Worker per 1,000, 03			67.39	37.85
# of High-Tech Establishments, 03			2,572	611
High-Tech Wages, 03			\$69,144	\$42,971
Unemployment Rate by Cyberstate, 04			3.8%	3.4%
Total High-Tech Manufacturing, by Employment, 03			19,372	1,816
Total High-Tech Services, by Employment, 03			15,709	7,709
High Tech Export, 04			\$1,071,438	\$25,637
High Tech Exports, % Change 03-04			18.3%	24.9%
Venture Capital Investment in High-Tech, 04			\$146.0	\$2.0
Total R+ D per Capita in High-Tech, 02			\$1,126	\$465
R&D Inputs - U.S. Ranking			3	31
Risk Capital and Infrastructure-U.S. Ranking, 08			7	41
Human Capital Investment-U.S. Ranking, 08			17	7

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Technology Concentration-U.S. Ranking, 08	8	41
Internet Average Speed (Kbps)	615	593
Download Speed Rank	8	37
Broadband penetration	75%	61%
Number of New Patents (2008)	608	92
Technology & Science Index, 10 (1=Best 50=Worst)	7	33
High-Tech Worker Per 1,000 (2008) (1 Highest)	8	33
NEW ECONOMY INDEX 10		
Over all US Ranking	11	36
Ranking by Category		
Immigration of Knowledge Workers	2	1
High Wage Traded Services	14	39
Foreign Direct Investment	4	44
Fastest Growing Firms	13	28
Inventor Patents	8	16
Online Population	5	29
High-Tech Jobs	8	35
Venture Capital	10	29
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2008	7.6%	9.2%
State Government Tax Revenue, 2008	\$2,257,977,000	\$231,205,600
Per Capita State Government Tax Revenue, 2008	\$1,708	\$3,605
State Budget Gap-2011 (In Thousands)	\$365,000	\$0
State Budget Gap-2011-US Rank (1= Lowest, 50= Highest)	8	1
State Budget Gap including unfunded pension (1= Lowest, 50= Highest)	9	2
Per Capita State Government Debt Outstanding, 2008	\$5,983	\$3,043
Gross Domestic Product by State, 2009	\$59,400,000,000	\$31,872,000,000
State Government Bond Rating (S&P, 2010)	AA	AA+
Cost of Living Index , Selected Metro, Annual 2009	117.4%	92.4%
Number of Bureaucrats , 2011	5.51	6.82
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010	16	2
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	48.30
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	12	42
Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking	6	29
Median Household Income (2010 Rankings)	7	23
State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt)	51	26
2011 Forbes Best States for Business (1=Best, 50=Worst)	27	4
Millionaires, Per Capita 2010, (1= Highest, 50=Lowest)	8	47
ENERGY & ENVIRONMENT		
Electricity, Oct 2011, (Cents Per Kil Hr.)	16.67	9.36
Electricity Generated Through Renewable Sources in 2008	2,808,208,000	2,959,175,000
Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet)	4.51	-
Coal, Av. Price Delivered, \$ Per Short Ton, 2008	N/A	W
Energy Consumption, 2009 (Trillions BTU)	303	426.8
Total Pollution Released in 2009	2,899,271	21,204,560
Total Air Emissions in 2009	2,668,581	3,594,546
LABOR		
Right to Work State	N	Y
Average Annual Pay, 2009	\$44,932	\$35,970
Average Hourly Earnings For Production Workers, 2010	\$18.12	\$15.71
Percent Change in Average Annual Pay: 2008 to 2009	1.4	2.6
Civilian Labor Force in 2010	747,800	369,000
Workers' Compensation Benefit Payments, 2008	\$239,290,000	\$105,837,000
% of Nonfarm Employees in Manufacturing, 2010	10.5	6.4
% of Nonfarm Employees in Government, 2010	15.5	21.1
2009, Occupational Injuries-Fatal	0	28
EDUCATION		
Critical Reading SAT Score, 2010	520	580
Math SAT Score, 2010	524	594
Writing SAT Score, 2010	510	559
% of Students Taking SAT Exam, 2009-2010	77.0	4.0
Reading NAEP Score, 2011, Grade 4	230	226
Reading NAEP Score, 2011, Grade 8	272	269
Math NAEP Score, 2011, Grade 4	252	245
Math NAEP Score, 2011, Grade 8	292	292
Projected High School Graduates 07-08	14,320	6,753
Projected High School Student who receive no diploma, 2010	4,346	1,577
Public Elementary/Secondary Expenditures per pupil, 2011	\$13,797.00	\$8,880.00
% of Population Graduated from High School in 2009	91.3	90.1
% of Population With a Bachelor's Degree or More, 2009	32.0	25.8
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009	12.6	12.1
Average Salary of Public School Teachers in 2011	\$52,792	\$44,266
Rate of Books In Public Libraries in 2008	4698.0	3824.0
Number of Institutions of Higher Education, 2009	28	22
Number of Charters Schools, 2010	12	N/A

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DEMOGRAPHICS		
Domestic in - Migration in to the state: 2008 to 2009	(2,602)	1,375
Median Age 2009	40.4	36.3
% Change in Population 25 to 44 Years Old, 2009	25.2	23.7
% Change in Population 2009 to 2010	0.1	1.2
Poverty Rate, 2009	7.8	12.2
% of Public Aid Recipients 2008	2.1	2.2
% Births to Unmarried Women in 2008	32.9	33.6
CRIME		
Murders in 2009	10	10
Violent Crimes/100,000 Population, 2009	2114.0	1298.0
Property Crimes, 2009	28,624	12,502
Motor Vehicle Thefts in 2009	1,124	852
Aggravated Assault Rate per 100,000 in 2009	94.3	148.1
Crime Rate, 2009 (50= Lowest 1= Highest)	47	49
HEALTH		
Healthiest States (1=best; 50=worst),2010	2	12
Health Mandates	2.2	1.7
Infant Mortality /1000 Live Births, 2011	5.4	7.5
% of Persons Not Covered by Health Insurance, 2010 of U.S.	10.4	11.3
Physicians, 2009	4,515	27,407
Deaths by Accident, 2007	527	279
Estimated New Cases of Cancer - 2011	7,810	3,300
Cancer Rates Combined, 2010 1= lowest 50 = highest	30	13
Current Cigarette use, Percentage of Population, 2010	15.8	18.6
Bioterrorism Preparedness Score, 08	10	8
Potential # of illness during a severe Pandemic	389,000	186,000
Potential # of deaths during a severe Pandemic	10,000	6,000
% of Adults with Asthma - 2011	15.6	11.6
%of Adults with Diabetes - 2011	7.4	7.5
% of Adults with Obesity - 2011	25.6	28
% of Children Overweight - 2011	12.8	11.4
% of Adults with Hypertension - 2011	26.1	25.4
Infectious Disease, Percentage of Population, 2010	5.6	2.4
Human West Nile Cases - 2011	1	9
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Apartment Rent	\$1,056	\$678
Average Home Price	\$336,222	\$259,446
Average Total Energy Cost	\$224.69	\$134.27
Average Phone Bill	\$36.52	\$25.32
Gasoline/Gallon	\$2.04	\$2.04
Doctor Visit	\$149.00	\$100.33
Average Auto Insurance Premium, 2004	\$856.45	\$731.13
Food		
Ground Beef	\$3.52	\$2.44
Tuna, 6 oz cans	\$1.18	\$0.84
Whole Milk , Half Gallon Cartons	\$1.97	\$2.51
Dozen Eggs	\$1.77	\$1.37
Bread	\$1.58	\$1.64
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 2011	1	10
Births of Low Birth weight as a percent of all Births in 2008	5	10
Child Death Rates (deaths per 100,000) 07	6	19
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07	28	54
Teen Birth Rate (births per 1,000 females ages 15-19), 08	1.0	9.0
% 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	1.0
% of Children in Poverty , 2010	10.5	14.4
% of Families with Children Headed by Single Parent, 2010	5.0	2.0
SOCIAL CAPITAL		
Lifestyles: Times Volunteered Last Year	8.0	7.0
Belief: "Most People are Honest" (6-level agree/disagree)	4.08	3.93
Attended Meetings on Town or School Affairs (percent)	33%	0.0%
Belief: "Most People Can be Trusted"	62%	67%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.32
Mean President Turnout 1988 & 1992	59%	64%
Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$525
Social Capital State Ranking, 2000	8	1
GEOGRAPHY		
Total Area of States in Square Miles in 2009	9,348	70,698
Highest Point of Elevation in Feet	6,288	3,506

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		NH	ND
% of Days That are Sunny		44	59
Hazardous Weather Fatalities in 2009		1	0
# of Deaths & Injuries by Lighting Strikes, from 1959 - 1994		76	35
# of Earthquakes by State from 1974-2003		6	0
# of Tornadoes, in 2010		1	68
HOUSING			
New Housing Units Authorized in 2010		2,737	3,558
Homeownership Rate, 2009		76.0	65.7
% Change in House Prices: 2009 to 2010		(0.6)	3.9
% Change in Existing Home Sales: 2009 to 2010		(14.6)	(34.3)
POPULATION			
Population in 2010		1,323,531	653,778
Population 18 to 24 Year Old in 2009		130,242	88,808
Population 25 to 44 Years Old in 2009		333,694	153,582
Average Family Size in 2009		3.07	2.80
% of Eligible Voters Reported Registered, 2008		76.0%	1
# of State Legislators, 2011		424	141
TRIVIA FACTS			
State Nickname		Granite State	Peace Garden State
State Capital		Concord	Bismarck
State Song		Old New Hampshire	North Dakota Hymn
State Flower		Purple Lilac	Wild Prairie Rose
State Tree		White Birch	American Elm
State Bird		Purple Finch	Western Meadow lark
State Motos		Live Free or Die	Liberty and union, now and forever, one and inseparable/ Strength from the soil
Last Updates		1/24/2012	1/24/2012
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.			