

STATE TO STATE COMPARISONS 2012			
		NH	NE
TAXES			
	Top Corporate Income Tax %	8.5	7.81
	Apportionment Formula		
	Property Factor	25%	N/A
	Payroll Factor	25%	N/A
	Sales Factor	50%	100%
	Throwback Rule	Yes	No
	NOL Deductions		
	Carryback (Years)	0.0	0
	Carryforward (Years)	10	5
	LLCs Recognized	Yes	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	5.5
	Internet Sales Tax	None	5.5
	Tax Exemptions		
	Manufacturing Machinery	No Tax	Exempt
	Office Equipment	No Tax	Taxable
	Custom Software	No Tax	Taxable
	Modified Canned Software	No Tax	Taxable
	Tangible Personal Property	No Tax	Taxable
	Sales & Use - Weighted Average of County & City Rates	No Tax	0.0127
	Top Personal Income Tax %	0%	6.84
	Professional Services Tax	N	N
	Top Capital Gains Tax	0.00	6.84
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Y
	Motor Fuel Tax, 11	0.196	0.280
	Property Tax		
	On Land & Buildings, as share of personal income	5.75	3.7
	Telecommunications Tax %		
	State Tax Rate	7.0	13.7
	Local Tax Rate	N/A	11.6
	Workers Compensation as % of Covered Wages	0.9	1.0
	Unemployment Insurance Tax % (New Employers), 11	3.7	2.5
	Unemployment Insurance Time Period to Qualify for Experience Rating	1.0	1.0
	Unemployment Insurance Tax Wage Bases, 11	\$12,000	\$9,000
	Unemployment Insurance Tax/ Per Employee, 11	\$444	\$225
	State Trust Fund negative loan balance to Federal Gov. (Jan 2012)	0.00	0.00
	Internet Access Tax	N	N
	Gasoline Excise Tax (cents per gallon)	19.6	27.3
	Diesel Excise Tax (cents per gallon)	19.6	26.6
	Tobacco Excises Tax (cents per pack of 20)	168.0	64.0
	State Taxes as Percentage of Personal Income	7.6%	9.8%
	Small Business Tax Index: 2011	33	36
INSURANCE TAXES			
	Premium Tax Rates --generally * Phased in over 4 years starting in 2006	1.25%**	1%
	Accident/Health	2.00%	1%/.5% group
	Life	1.25%	1%
	Annuity	N/A	N/A
	Property/Causality	1.25%	1%
	Fire	1.25%	1% + additional Domestic: .0375% Foreign: .75%
	Risk/ Retention	1.25%	1%
	BlueCross/BlueShield	2.00%	1%/.5% group
	Prepaid Lines	N/A	N/A
	Title Insurance	1.25%	1%
	Independent Procurement	4% Industrial Procurement 3% Inland Marine: 2%	N/A
	HMO's	2.00%	1% .5% group
	Surplus Lines	1.75%	3%, fire taxes apply
	Marine Insurance	5% of underwriting profit	1%
	# of Domestic Insurers	42	100
	# of Licensed Foreign Insurers	972	1,453
	# of Chartered Purchasing Groups	5	3
HIGH-TECH ECONOMY			
	Overall State Rank High-Tech Worker per 1,000, 03	67.39	41.65
	# of High-Tech Establishments, 03	2,572	2,416
	High-Tech Wages, 03	69,144	52,414
	Unemployment Rate by Cyberstate, 04	3.8%	3.8%
	Total High-Tech Manufacturing, by Employment, 03	19,372	6,318
	Total High-Tech Services, by Employment, 03	15,709	23,856
	High Tech Export, 04	\$1,071,438	\$165,491.00
	High Tech Exports, % Change 03-04	18.3%	-1.6%
	Venture Capital Investment in High-Tech, 04	\$146.0	\$0.0
	Total R+ D per Capita in High-Tech, 02	\$1,126	\$384
	R&D Inputs - U.S. Ranking	3	35
	Risk Capital and Infrastructure-U.S. Ranking, 08	7	44
	Human Capital Investment-U.S. Ranking, 08	17	12

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Technology Concentration-U.S. Ranking, 08		8	33	
Internet Average Speed (Kbps)		615	707	
Download Speed Rank		8	38	
Broadband penetration		75%	58%	
Number of New Patents (2008)		608	226	
Technology & Science Index, 10 (1=Best 50=Worst)		7	34	
High-Tech Worker Per 1,000 (2008) (1 Highest)		8	32	
NEW ECONOMY INDEX 10				
Over all US Ranking		11	34	
Ranking by Category				
Immigration of Knowledge Workers		2	26	
High Wage Traded Services		14	8	
Foreign Direct Investment		4	41	
Fastest Growing Firms		13	32	
Inventor Patents		8	24	
Online Population		5	17	
High-Tech Jobs		8	31	
Venture Capital		10	50	
FINANCIAL & GOVERNMENT COMPARISONS				
Tax burden - State/Local, % of Income 2008		7.6%	9.8%	
State Government Tax Revenue, 2008		\$2,257,977,000	\$4,228,800,000	
Per Capita State Government Tax Revenue, 2008		\$1,708	\$2,373	
State Budget Gap-2011-US Rank (1= Lowest, 50= Highest)		8	6	
State Budget Gap including unfunded pension (1= Lowest, 50= Highest)		9	5	
FY13 Projected Gap		0	0	
Per Capita State Government Debt Outstanding, 2008		\$5,983	\$1,526	
Gross Domestic Product by State, 2009		\$59,400,000,000	\$86,439,000,000	
State Government Bond Rating (S&P, 2010)		AA	AA+	
Cost of Living Index , Selected Metro, Annual 2009		117.4%	89.3%	
Number of Bureaucrats , 2011		5.51	6.70	
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010		16	3	
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%		22.40	37.10	
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		12	40	
Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking		6	30	
Median Household Income (2010 Rankings)		7	25	
State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt)		51	25	
2011 Forbes Best States for Business (1=Best, 50=Worst)				
Millionaires, Per Capita 2010, (1= Highest, 50=Lowest)				
ENERGY & ENVIRONMENT				
Electricity, Oct 2011, (Cents Per Kil Hr.)		16.7	9.6	
Electricity Generated Through Renewable Sources in 2008		2,808,208,000	621,569,000	
Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet)		4.51	W	
Coal, Av. Price Delivered, \$ Per Short Ton, 2008		N/A	42.13	
Energy Consumption, 2009 (Trillions BTU)		303	759.1	
Total Pollution Released in 2009		2,899,271	29,562,754	
Total Air Emissions in 2009		2,668,581	5,489,038	
LABOR				
Right to Work State		N	Y	
Average Annual Pay, 2009		\$44,932	\$36,644	
Average Hourly Earnings For Production Workers, 2010		\$18.12	\$16.19	
Percent Change in Average Annual Pay: 2008 to 2009		1.4	1.1	
Civilian Labor Force in 2010		747,800	973,900	
Workers' Compensation Benefit Payments, 2008		\$239,290,000	\$345,108,000	
% of Nonfarm Employees in Manufacturing, 2010		10.5	9.7	
% of Nonfarm Employees in Government, 2010		15.5	17.9	
2009, Occupational Injuries-Fatal		0	53	
EDUCATION				
Critical Reading SAT Score, 2010		520	585	
Math SAT Score, 2010		524	593	
Writing SAT Score, 2010		510	568	
% of Students Taking SAT Exam, 2009-2010		77.0	4.0	
Reading NAEP Score, 2011, Grade 4		230	223	
Reading NAEP Score, 2011, Grade 8		272	268	
Math NAEP Score, 2011, Grade 4		252	240	
Math NAEP Score, 2011, Grade 8		292	283	
Projected High School Graduates 07-08		14,320	19,998	
Projected High School Student who receive no diploma, 2010		4,346	6,282	
Public Elementary/Secondary Expenditures per pupil, 2011		\$13,797.00	\$10,452.00	
% of Population Graduated from High School in 2009		91.3	89.8	
% of Population With a Bachelor's Degree or More, 2009		32.0	27.4	
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009		12.6	13.4	
Average Salary of Public School Teachers in 2011		\$52,792	\$47,521	

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Rate of Books In Public Libraries in 2008	4698.0	3728.0
Number of Institutions of Higher Education, 2009	28	42
Number of Charters Schools, 2010	12	N/A
DEMOGRAPHICS		
Domestic in - Migration in to the state: 2008 to 2009	(2,602)	(956)
Median Age 2009	40.4	35.8
% Change in Population 25 to 44 Years Old, 2009	25.2	25.1
% Change in Population 2009 to 2010	0.1	0.9
Poverty Rate, 2009	7.8	11.7
% of Public Aid Recipients 2008	2.1	2.3
% Births to Unmarried Women in 2008	32.9	33.9
CRIME		
Murders in 2009	10	40
Violent Crimes/100,000 Population, 2009	2114.0	5059.0
Property Crimes, 2009	28,624	49,614
Motor Vehicle Thefts in 2009	1,124	3,481
Aggravated Assault Rate per 100,000 in 2009	94.3	178.4
Crime Rate, 2009 (50= Lowest 1= Highest)	47	29
HEALTH		
Healthiest States (1=best; 50=worst),2010	2	16
Health Mandates	2.2	1.8
Infant Mortality /1000 Live Births, 2011	5.4	6.8
% of Persons Not Covered by Health Insurance, 2010 of U.S.	10.4	11.7
Physicians, 2009	4,515	5,143
Deaths by Accident, 2007	527	674
Estimated New Cases of Cancer - 2011	7810	9230
Cancer Rates Combined, 2010 1= lowest 50 = highest	30	16
Bioterrorism Preparedness Score, 08	10	5
Potential # of illness during a severe Pandemic	389,000	520,000
Potential # of deaths during a severe Pandemic	10,000	14,000
% of Adults with Asthma - 2011	15.6	11.1
%of Adults with Diabetes - 2011	7.4	7.6
% of Adults with Obesity - 2011	25.6	27.6
% of Children Overweight - 2011	12.8	15.8
% of Adults with Hypertension - 2011	26.1	26.1
Infectious Disease, Percentage of Population, 2010	6	8
Human West Nile Cases - 2011	1.0	37
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Apartment Rent	\$1,056	\$654
Average Home Price	\$336,222	\$229,985
Average Total Energy Cost	\$224.69	\$193.71
Average Phone Bill	\$36.52	\$25.46
Gasoline/Gallon	\$2.04	\$2.03
Doctor Visit	\$149.00	\$94.42
Average Auto Insurance Premium, 2004	\$856.45	\$786.20
Food		
Ground Beef	\$3.52	\$2.17
Tuna, 6 oz cans	\$1.18	\$0.76
Whole Milk , Half Gallon Cartons	\$1.97	\$1.55
Dozen Eggs	\$1.77	\$1.22
Bread	\$1.58	\$1.38
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 2011	1	9
Births of Low Birth weight as a percent of all Births in 2008	5	13
Child Death Rates (deaths per 100,000) 07	6	24
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07	28	56
Teen Birth Rate (births per 1,000 females ages 15-19) , 08	1.0	19.0
% of Teens Who Are High School Dropouts, 2010	2.0	2.0
% of Teens Not Attending School and Not Working , 2008	8.0	1.0
% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2009	5.0	2.0
% of Children in Poverty , 2010	10.5	13.6
% of Families with Children Headed by Single Parent, 2010	5.0	6.0
SOCIAL CAPITAL		
Lifestyles: Times Volunteered Last Year	8.0	7.5
Belief: "Most People are Honest" (6-level agree/disagree)	4.08	3.95
Attended Meetings on Town or School Affairs (percent)	33%	25%
Belief: "Most People Can be Trusted"	62%	0%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.25
Mean President Turnout 1988 & 1992	59%	60%
Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$967
Social Capital State Ranking, 2000	8	6

