



STATE TO STATE COMPARISONS 2017

	NH	CO
		
TAXES		
Corporate Income Tax Rate	8.2% *	4.63%
Apportionment Formula		
Property Factor	25%	33%
Payroll Factor	25%	33%
Sales Factor	50%	33%
Throwback Rule	Yes	Yes
NOL Deductions		
Carryback (Years)	0	0
Carryforward (Years)	10	20
LLCs Recognized	No	Yes
S-corps Recognized	No	Yes
Sales Tax & Use Tax %	None	2.9
Internet Sales Tax	None	2.9
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	4.49%
Top Personal Income Tax %	0%	4.63
Professional Services Tax	N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
Motor Fuel Tax, 11	0.196	0.220
Property Tax		
On Land & Buildings, as share of personal income	5.496	3.688
Telecommunications Tax %		
State/Local SalesTax	0.00	7.63
State/Local Wireless Rate	8.17	10.70
Workers Compensation Premium Index Rate	2.18	1.50
Unemployment Insurance Tax % (New Employers), 16	2.70	1.70
Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.66
Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$12,200
Unemployment Insurance Tax/ Per Employee, 16	\$308	\$207
Unemployment Insurance Number of Benefit Weeks	26	13 to 26
State Trust Fund negative loan balance to Federal Gov. (April, 2015)	0.00	0.00
Gasoline Excise Tax (cents per gallon)	22.2	22.0
Diesel Excise Tax (cents per gallon)	22.2	20.5
Tobacco Excise Tax (cents per pack of 20)	1.8	0.8
State Taxes as Percentage of Personal Income	8.0%	9.0%
Small Business Tax Index: 2014 (1= Best 50= Worst)	18	9
Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)	7	18
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2016	6.9%	8.5%
State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$12,810,632
Per Capita State Government Tax Collections, 2015	\$1,720	\$2,195
State Cash Solvency Index FY 2014	-1.42	-1.25
State Long-Run Solvency FY 2014	-0.50	0.49
Public Sector Pensions-% funded 2013	57%	62%
Per Capita State Government Debt Outstanding, 2013	\$6,626	\$3,119
Gross Domestic Product by State, 2014 (% change)	\$0	\$0
State Government Bond Rating 2014	Aa1/AA	Aa1/AA
State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	8
Cost of Living Index, Third Quarter 2016	11700.0%	10380.0%
Number of Bureaucrats , 2013	87201.00	339244.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	16
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	39.60
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	4
Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	11
Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	14
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	13
2016 Forbes Best States for Business (1=Best, 50=Worst)	36	5
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	13
Average Yearly Legislative Salaries	\$100	\$30,000
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	10
ENERGY & ENVIRONMENT		
Electricity, August 2016, (Cents Per Kil Hr.)	18.2	12.8
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	5,133
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	8.27
Coal, Av. Sales Price, \$ Per Short Ton, 2015	N/A	36.12
Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)	2.50	1.93
Energy Consumption, 2014 (Trillions BTU)	310.1	1,477.2
Total Pollution Released in 2014	702,056	29,492,190
Total Air Emissions in 2014	518,243	2,223,343
REAL ESTATE		

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Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$20.00 - \$26.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$7.50 - \$12.00
New construction, manufacturing, 24 ft. clear			
25k to 50k, average cost PSF		\$115.00 - \$125.00	N/A
LABOR			
Right to Work State		N	N
Average Annual Pay, 2015		\$53,138	\$54,518
Average Hourly Earnings For Production Workers, 2015		\$19.74	\$26.54
Percent Change in Average Annual Pay: 2014 to 2015		2.6	2.7
Civilian Labor Force in Sept 2016		757,233	2,897,980
Workers' Compensation Benefit Payments, 2013		\$214,560	\$858,947
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67,200	138,400
Nonfarm Employees in Government, January 2015 (in thousands)		89,600	406,500
2014, Occupational Injuries-Fatal (preliminary)		17	84
EDUCATION			
Critical Reading SAT Score, 2014		524	582
Math SAT Score, 2014		530	586
Writing SAT Score, 2014		512	567
% of Students Taking SAT Exam, 2014		70.0	14.0
Reading NAEP Score, 2015, Grade 4		232	224
Reading NAEP Score, 2015, Grade 8		275	268
Math NAEP Score, 2015, Grade 4		249	242
Math NAEP Score, 2015, Grade 8		294	286
Projected High School Graduates 2016		13,530	53,030
Projected High School Student who receive no diploma, 2011		3,808	16,833
Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$10,199.00
% of Population Graduated from High School in 2015		87.3	76.9
% of Population With a Bachelor's Degree or More, 2012		34.6	37.5

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	% of Population With a Advanced Degree or More, 2012	12.6	13.7
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012	12.8	17.8
	Average Salary of Public School Teachers in 2012/13	\$55,599	\$49,844
	Number of Public Libraries, 2010	233	259
	Internet Terminals in Public Libraries 2013	1,417	6,021
	Number of Institutions of Higher Education, 2013	43	171
	Number of Charters Schools, 2013/14	19	197
DEMOGRAPHICS			
	Net Migration 2014 - 2015	1,077	67,781
	Median Age 2015	42.8	36.4
	% Of Population 25 to 44 Years Old, 2012	24.0	28.3
	% Change in Population 2012 to 2013	0.1	1.5
	Poverty Rate, 2014	8.2	11.5
	% of Public Aid Recipients 2013 (SNAP Participation Rates)	8.6	8.6
	% Births to Unmarried Women in 2012	35.0	23
CRIME			
	Murders in 2014	12	151
	Violent Crimes/100,000 Population, 2014	185.9	291.9
	Property Crimes, 2014	26,041	135,510
	Motor Vehicle Thefts in 2014	857	12,574
	Aggravated Assault Rate per 100,000 in 2014	110	192.8
	Crime Rate, 2014	2148.6	2822.0
HEALTH INSURANCE			
	Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$15,932
	Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$226.34
	Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$2,655
	Retail Prescription Drugs Filled per Captia 2015	15.5	10.3
	Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$17.11
HEALTH			
	Healthiest States (1=best; 50=worst), 2015	5	8
	Health Mandates 2012	38.0	61.0
	Infant Mortality /1000 Live Births, 2015	4.9	4.8
	% of Persons Not Covered by Health Insurance, 2014 of U.S.	10.9	11.9
	Physicians, 2013	4,815	17,065
	Deaths by Accident, 2013	619	2,422
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	35
	Estimated New Cases of Cancer - 2016	8680	24730
	Estimated Cancer Deaths Combined - 2016	2770	7760
	Current Cigarette use, Percentage of Population, 2015	17.5	15.7
	Bioterrorism Preparedness Score, 2012	7	4
	Potential # of illness during a severe Pandemic	389,000	1,381,000
	Potential # of deaths during a severe Pandemic	10,000	30,000
	Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	6.7
	% of Adults with Asthma - 2011	16.7	13.5
	% of Adults with Diabetes - 2015	9.1	7.3
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)	37	50
	% of Children Overweight - 2011	26.0	23.1
	% of Adults with Hypertension - 2011	26.1	21.2
	Infectious Disease, Percentage of Population, 2010	6	10
	Human West Nile Cases - 2015	0	101
	Zika Virus Cases, as of April 13, 2016	2	2
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)			
	Average Median Apartment Rent, based on 2br, 2017	\$1,350	\$1,450
	Average Listing Home Price, Feb 2017	\$280,699	\$509,225
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$416
	Gasoline/Gallon 4/2017	\$2.32	\$2.34
	Doctor Visit	\$149.18	\$124.80
	Average Auto Insurance Premium, 2016	\$941.00	\$1,393.00
	Food		
	Ground Beef (state capital)	\$3.76	\$5.01
	Chicken Breast per pound (major city)	\$4.00	\$4.31
	Milk (state capitol)	\$3.50	\$2.88
	Dozen Eggs (state capital)	\$2.95	\$3.06
	Bread (state capital)	\$2.58	\$2.27
QUALITY OF LIFE: CHILD WELL - BEING			
	Overall State Ranking, 2016	4	20
	Births of Low Birth weight as a percent of all Births in 2014	6.9	8.8
	Child Death Rates (deaths per 100,000) 2014	13	17
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014	26	36
	Total Teen Birth (rate per 1,000 females ages 15-19), 2014	11.0	20.3
	% of Teens Who Are High School Dropouts, 2014	2%	5%
	% of Teens Not Attending School and Not Working , 2014	5%	6%
	% of Children Whose Parents Lack Secure Employment, 2014	24%	25%
	% of Children in Poverty , 2014	13%	15%
	% of Families with Children Headed by Single Parent, 2014	31%	31%
	Drug Overdose Deaths - % change from 2013-2014	73.5	5.2
	Registered Sex Offenders Per Capita June 2016	206	328

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SOCIAL CAPITAL				
	Lifestyles: Hours volunteered Last Year per Resident 2014		32.5	36.3
	Donates to Charity (percent)		57.7%	59.7%
	Attended Public Meetings (percent)		9.7%	12.2%
	Active in Neighborhood (percent)		9.7%	10.8%
	Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)		0.25	0.18
	Mean President Turnout 2012		71%	71%
	Av. Charitable Giving per IRS Tax Filers, 2013		\$890	\$1,316
	Residents who volunteer 2014 (rank)		22	14

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GEOGRAPHY			
Total Area of States in Square Miles		9,349	104,094
Highest Point of Elevation in Feet		6,288	14,433
% of Days that are Sunny		44	72
Hazardous Weather Fatalities in 2014		0	10
# of Deaths by Lighting Strikes from 2005-2014		0	17
# of Earthquakes by State from 2010-2015		1	56
# of Tornadoes, in 2015		1	52
HOUSING			
New Housing Units Authorized in 2015		3,606	31,071
Homeownership Rate, 2014		72.2	65.0
% Change in House Prices: 2014 to 2015		5.5	12.7
% Change in Existing Home Sales: 2011 to 2015		8.8	41.2
POPULATION			
Population in 2015		1,330,608	5,456,574
Population 18 to 24 Year Old in 2014		128,406	523,398
Population 25 to 44 Years Old in 2014		312,573	1,521,480
Average Family Size in 2014		2.97	3.15
% of Eligible Voters Reported Registered, 2014		68.3%	71.1%
# of State Legislators, 2015		424	100
TRIVIA FACTS			
State Nickname		Granite State	Centennial State
State Capital		Concord	Denver
Governor - Apr. 2017		Chris Sununu (R)	John Hickenlooper (D)
State Song		Old New Hampshire	Where the Columbines Grow
State Flower		Purple Lilac	Rocky Mountain Columbine
State Tree		White Birch	Colorado Blue Spruce
State Bird		Purple Finch	Lark Bunting
State Motos		Live Free or Die	Nothing without Providence
COOLNESS FACTORS - NH			
Top 10 Up and Coming US Cities for Tech Jobs, July 2015 - Zip Recruiter		#8 Manchester/Nashua (#1 Austin TX, #10 Eugene OR)	
Best Cities to Raise Children, 2012 - Kiplinger Personal Finance		#2 Manchester/Nashua	
Strongest State in the Union - 2016 - Politico		#1 New Hampshire (#2 Minnesota, #10	
America's Top 10 Smartest Cities 2014 - WalletHub		#5 Manchester/Nashua (#1 Ann Harbor MI, #10 Boston MA)	
Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property)		#1 Portsmouth	
America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine		#9 Portsmouth (#1 South Port NC, #11 Corona de Mar)	
11 Coolest Road Trips in the US, 2014 - BuzzFeed.com		#8 Portsmouth (#1 Asheville NC, #11 Santa Cruz CA)	
America's Most Beautiful Town Squares, 2014 - Travel + Leisure		#5 Portsmouth	
Top Small Business Friendly States, 2015 - Thumbtack.com		Grade A+ (Connecticut D, California F grades)	
10 Best Cities for Small Business in the US, 2015 - Thumbtack.com		#1 Manchester (#2 Dallas, #10 San Antonio Texas)	
Best State Capitals to Live in, 2016 - SmartAsset.com		#8 Concord (#1 Montpelier VT, #10 Boise ID)	
Top 10 High-Tech Density, 2016 - BloombergInnovation Index		#1 New Hampshire (#1 Massachusetts, #2 California, #10 Minnesota)	
Happiest State in New England, 2016 - Wallet Hub		#1 New Hampshire	
Happiest State in the U.S., 2016 - Wallet Hub		#11 New Hampshire (#1 Utah, #51 West Virginia)	
Most Free States, 2016 - Freedom in 50 States.org		#1 New Hampshire (#2 Oklahoma, #50 New York)	
Best States for Families to Live a Richer Life, 2016 - Gobankingrates.org		#1 New Hampshire (#2 North Dakota, #50 California)	
Last Updates		4/21/2017	4/21/2017

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	* In 2018 New Hampshire's business profit tax will be reduced from 8.2% to 7.9% if tax revenue collected for unrestricted general and education trust fund revenues reach \$4.64 billion or more during the 2018 biennium		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			