



| STATE TO STATE COMPARISONS 2017 | | | |
|--|--|---|---|
| | | NH | FL |
| | |  |  |
| TAXES | | | |
| Corporate Income Tax Rate | | 8.2% * | 5.50% |
| Apportionment Formula | | | |
| Property Factor | | 25% | 25% |
| Payroll Factor | | 25% | 25% |
| Sales Factor | | 50% | 50% |
| Throwback Rule | | Yes | No |
| NOL Deductions | | | |
| Carryback (Years) | | 0 | 0 |
| Carryforward (Years) | | 10 | 20 |
| LLCs Recognized | | No | Yes |
| S-corps Recognized | | No | Yes |
| Sales Tax & Use Tax % | | None | 6.0 |
| Internet Sales Tax | | None | 6.0 |
| 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 | 0.62% |
| Top Personal Income Tax % | | 0% | 0.0 |
| Professional Services Tax | | N | N |
| Estate, inheritance/gift taxes beyond fed. Pick-up tax. | | N | N |
| Motor Fuel Tax, 11 | | 0.196 | 0.36 |
| Property Tax | | | |
| On Land & Buildings, as share of personal income | | 5.496 | 3.44 |
| Telecommunications Tax % | | | |
| State/Local SalesTax | | 0.00 | 7.25 |
| State/Local Wireless Rate | | 8.17 | 16.55 |
| Workers Compensation Premium Index Rate | | 2.18 | 1.82 |
| Unemployment Insurance Tax % (New Employers), 16 | | 2.70 | 2.70 |
| Unemployment Insurance Time Period to Qualify for Experience Rating | | 0.05 | 0.59 |
| Unemployment Insurance Tax Wage Bases, 16 | | \$14,000 | \$7,000 |
| Unemployment Insurance Tax/ Per Employee, 16 | | \$308 | \$189 |
| Unemployment Insurance Number of Benefit Weeks | | 26 | 9 to 14 |
| State Trust Fund negative loan balance to Federal Gov. (April, 2015) | | 0.00 | 0.00 |
| Gasoline Excise Tax (cents per gallon) | | 22.2 | 4.0 |
| Diesel Excise Tax (cents per gallon) | | 22.2 | 4.0 |
| Tobacco Excise Tax (cents per pack of 20) | | 1.8 | 1.3 |
| State Taxes as Percentage of Personal Income | | 8.0% | 9.2% |
| Small Business Tax Index: 2014 (1= Best 50= Worst) | | 18 | 6 |
| Tax Climate Index (U.S. Tax foundation), 2017 Overall Ranking (1= Best 50= Worst) | | 7 | 4 |
| FINANCIAL & GOVERNMENT COMPARISONS | | | |
| Tax burden - State/Local, % of Income 2017 | | 6.7% | 6.8% |
| State Government Tax Revenue, 2015 (in thousands) | | \$2,487,737 | \$37,217,759 |
| Per Capita State Government Tax Collections, 2015 | | \$1,720 | \$1,779 |
| State Cash Solvency Index FY 2014 | | -1.42 | 3.80 |
| State Long-Run Solvency FY 2014 | | -0.50 | -0.48 |
| Public Sector Pensions-% funded 2013 | | 57% | 81% |
| Per Capita State Government Debt Outstanding, 2013 | | \$6,626 | \$1,950 |
| Gross Domestic Product by State, 2014 (% change) | | \$0 | \$0 |
| State Government Bond Rating 2014 | | Aa1/AA | Aa1/AAA |
| State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest) | | 22 | 5 |
| Cost of Living Index, Third Quarter 2016 | | 11700.0% | 9830.0% |
| Number of Bureaucrats , 2013 | | 87201.00 | 977816.00 |
| Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015 | | 5 | 44 |
| % of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4% | | 22.40 | 31.00 |
| Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) | | 4 | 5 |
| Median Household Income (2014 Rankings) (1-Highest 50-Lowest) | | 2 | 42 |
| Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest) | | 8 | 28 |
| State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt) | | 34 | 30 |
| 2016 Forbes Best States for Business (1=Best, 50=Worst) | | 36 | 12 |
| Millionaires, Per Capita 2015, (1= Highest, 50=Lowest) | | 7 | 30 |
| Average Yearly Legislative Salaries | | \$100 | \$29,697 |
| Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst) | | 1 | 8 |
| ENERGY & ENVIRONMENT | | | |
| Electricity, August 2016, (Cents Per Kil Hr.) | | 18.2 | 11.5 |
| Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours) | | 2,710 | 4,664 |
| Natural Gas, 2015 (Dollars Per Thousand Cubit Feet) | | 16.18 | 19.55 |
| Coal, Av. Sales Price, \$ Per Short Ton, 2015 | | N/A | N/A |
| Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest) | | 2.50 | 2.07 |
| Energy Consumption, 2015 (Trillions BTU) | | 305.2 | 4,241.7 |
| Total Pollution Released in 2015 | | 471,294 | 60,541,062 |
| Total Air Emissions in 2015 | | 322,928 | 21,375,507 |
| REAL ESTATE | | | |

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|---|------------|---------------------|-------------------|
| | | NH | FL |
| Office, Class A, average PSF (largest City) | April 2015 | \$12.00 - \$19.00 | \$15.00 - \$20.00 |
| Industrial flex, average cost PSF (largest City) | | \$7.00 - \$10.00 | \$8.00 - \$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 | Y |
| Average Annual Pay, 2015 | | \$53,138 | \$45,562 |
| Average Hourly Earnings For Production Workers, 2015 | | \$19.74 | \$20.03 |
| Percent Change in Average Annual Pay: 2014 to 2015 | | 2.6 | 3.4 |
| Civilian Labor Force in Sept 2016 | | 757,233 | 9,753,778 |
| Workers' Compensation Benefit Payments, 2013 | | \$214,560 | \$3,131,293 |
| Nonfarm Employees in Manufacturing, January 2015 (in thousands) | | 67,200 | 330,200 |
| Nonfarm Employees in Government, January 2015 (in thousands) | | 89,600 | 1,078,400 |
| 2014, Occupational Injuries-Fatal (preliminary) | | 17 | 228 |
| | | | |
| EDUCATION | | | |
| Critical Reading SAT Score, 2014 | | 524 | 491 |
| Math SAT Score, 2014 | | 530 | 485 |
| Writing SAT Score, 2014 | | 512 | 472 |
| % of Students Taking SAT Exam, 2014 | | 70.0 | 72.0 |
| Reading NAEP Score, 2015, Grade 4 | | 232 | 227 |
| Reading NAEP Score, 2015, Grade 8 | | 275 | 263 |
| Math NAEP Score, 2015, Grade 4 | | 249 | 243 |
| Math NAEP Score, 2015, Grade 8 | | 294 | 275 |
| Projected High School Graduates 2016 | | 13,530 | 161,020 |
| Projected High School Student who receive no diploma, 2011 | | 3,808 | 83,516 |
| Public Elementary/Secondary Expenditures per pupil, 2013 | | \$15,394.00 | \$8,637.00 |
| % of Population Graduated from High School in 2015 | | 87.3 | 75.6 |
| % of Population With a Bachelor's Degree or More, 2012 | | 34.6 | 26.8 |
| % of Population With an Advanced Degree or More, 2012 | | 12.6 | 9.6 |

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|--|--|-----------|------------|
| | | NH | FL |
| | Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012 | 12.8 | 15.2 |
| | Average Salary of Public School Teachers in 2012/13 | \$55,599 | \$46,944 |
| | Number of Public Libraries, 2010 | 233 | 531 |
| | Internet Terminals in Public Libraries 2013 | 1,417 | 16,386 |
| | Number of Institutions of Higher Education, 2013 | 43 | 439 |
| | Number of Charters Schools, 2013/14 | 19 | 625 |
| DEMOGRAPHICS | | | |
| | Net Migration 2014 - 2015 | 1,077 | 332,035 |
| | Median Age 2015 | 42.8 | 41.8 |
| | % Of Population 25 to 44 Years Old, 2012 | 24 | 24.9 |
| | % Change in Population 2012 to 2013 | 0.1 | 1.2 |
| | Poverty Rate, 2014 | 8.2 | 1.2 |
| | % of Public Aid Recipients 2013 (SNAP Participation Rates) | 8.6 | 15.1 |
| | % Births to Unmarried Women in 2012 | 35.0 | 48.0 |
| CRIME | | | |
| | Murders in 2015 | 14 | 1041 |
| | Violent Crimes/100,000 Population, 2015 | 199.3 | 461.9 |
| | Property Crimes, 2015 | 23,229 | 570,270 |
| | Motor Vehicle Thefts in 2015 | 891 | 40,661 |
| | Aggravated Assault Rate per 100,000 in 2015 | 116 | 315.2 |
| | Crime Rate, 2015 | 1932.6 | 3264.6 |
| HEALTH INSURANCE | | | |
| | Average Family Premium per Employee Paid by Employer 2014 | \$18,126 | \$15,915 |
| | Average Monthly Premiums per Person - Individual Market 2014 | \$302.32 | \$233.12 |
| | Hospital Adjusted Expenses per Inpatient Day 2014 | \$2,476 | \$2,018 |
| | Retail Prescription Drugs Filled per Capita 2015 | 15.5 | 12.8 |
| | Broker Compensation by Health Insurance Market - Small Group 2013 | \$17.53 | \$22.36 |
| HEALTH | | | |
| | Healthiest States (1=best; 50=worst), 2017 | 5 | 30 |
| | Health Mandates 2012 | 38.0 | 52.0 |
| | Infant Mortality /1000 Live Births, 2015 | 4.9 | 6.1 |
| | % of Persons Not Covered by Health Insurance, 2014 of U.S. | 10.9 | 20.1 |
| | Physicians, 2013 | 4,815 | 62,290 |
| | Deaths by Accident, 2013 | 619 | 8,736 |
| | Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest | 33 | 29 |
| | Estimated New Cases of Cancer - 2016 | 8,680 | 121,240 |
| | Estimated Cancer Deaths Combined - 2016 | 2770 | 43600 |
| | Current Cigarette use, Percentage of Population, 2015 | 17.5 | 17.6 |
| | Bioterrorism Preparedness Score, 2012 | 7 | 5 |
| | Potential # of illness during a severe Pandemic | 389,000 | 5,254,000 |
| | Potential # of deaths during a severe Pandemic | 10,000 | 149,000 |
| | Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average) | 7.3 | 6.7 |
| | % of Adults with Asthma - 2011 | 17 | 13.5 |
| | % of Adults with Diabetes - 2015 | 9 | 11.2 |
| | Fat Index Rank, 2015 (1 = most fat 50 = least fat) | 37 | 44 |
| | % of Children Overweight - 2011 | 26 | 27.52 |
| | % of Adults with Hypertension - 2011 | 26 | 29 |
| | Infectious Disease, Percentage of Population, 2010 | 6 | 31 |
| | Human West Nile Cases - 2015 | 0 | 11 |
| | Zika Virus Cases, as of April 13, 2016 | 2 | 78 |
| COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter) | | | |
| | Average Median Apartment Rent, based on 2br, 2017 | \$1,350 | \$1,400 |
| | Average Listing Home Price, Feb 2017 | \$280,699 | \$383,921 |
| | Average "Check Engine" Light Repair Cost (Parts & Labor) | \$328 | \$387 |
| | Gasoline/Gallon 8/2017 | \$2.30 | \$2.28 |
| | Doctor Visit | \$149.18 | \$96.67 |
| | Average Auto Insurance Premium, 2016 | \$941.00 | \$1,654.00 |
| Food | | | |
| | Ground Beef (state capital) | \$3.76 | \$4.82 |
| | Chicken Breast per pound (major city) | \$4.00 | \$3.00 |
| | Milk (state capitol) | \$3.50 | \$3.75 |
| | Dozen Eggs (state capital) | \$2.95 | \$2.99 |
| | Bread (state capital) | \$2.58 | \$2.42 |
| QUALITY OF LIFE: CHILD WELL - BEING | | | |
| | Overall State Ranking, 2016 | 4 | 40 |
| | Births of Low Birth weight as a percent of all Births in 2014 | 6.9 | 8.7 |
| | Child Death Rates (deaths per 100,000) 2014 | 13 | 18 |
| | Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014 | 26 | 35 |
| | Total Teen Birth (rate per 1,000 females ages 15-19), 2014 | 11.0 | 22.5 |
| | % of Teens Who Are High School Dropouts, 2014 | 2% | 5% |
| | % of Teens Not Attending School and Not Working , 2014 | 5% | 8% |
| | % of Children Whose Parents Lack Secure Employment, 2014 | 24% | 32% |
| | % of Children in Poverty , 2014 | 13% | 24% |
| | % of Families with Children Headed by Single Parent, 2014 | 31% | 40% |
| | Drug Overdose Deaths - % change from 2014-2015 | 30.9 | 22.7 |
| | Registered Sex Offenders Per Capita June 2016 | 206 | 340 |

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| SOCIAL CAPITAL | | |
| Lifestyles: Hours volunteered Last Year per Resident 2014 | 32.5 | 29.9 |
| Donates to Charity (percent) | 57.7% | 42.8% |
| Attended Public Meetings (percent) | 9.7% | 6.3% |
| Active in Neighborhood (percent) | 9.7% | 6.0% |
| Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA) | 0.25 | 0.15 |
| Mean President Turnout 2012 | 71% | 64% |
| Av. Charitable Giving per IRS Tax Filers, 2013 | \$890 | \$1,161 |
| Residents who volunteer 2015 (rank) | 19 | 49 |

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| GEOGRAPHY | | | |
| Total Area of States in Square Miles | | 9,349 | 65,758 |
| Highest Point of Elevation in Feet | | 6,288 | 345 |
| % of Days that are Sunny | | 44 | 67 |
| Hazardous Weather Fatalities in 2016 | | 1 | 31 |
| # of Deaths by Lighting Strikes from 2007-2016 | | 0 | 51 |
| # of Earthquakes by State from 2010-2015 | | 1 | 0 |
| # of Tornadoes, in 2016 | | 2 | 48 |
| HOUSING | | | |
| New Housing Units Authorized in 2016 | | 3,607 | 113,912 |
| Homeownership Rate, 2015 | | 71.6 | 64.8 |
| % Change in House Prices: 2015 to 2016 | | 3.5 | 10.7 |
| % Change in Existing Home Sales: 2012 to 2016 | | 17.8 | 57.6 |
| POPULATION | | | |
| Population in 2017 | | 1,335,832 | 21,002,678 |
| Population 18 to 24 Year Old in 2015 | | 129,025 | 1,758,723 |
| Population 25 to 44 Years Old in 2015 | | 311,207 | 5,062,786 |
| Average Family Size in 2015 | | 3.01 | 0.03 |
| % of Eligible Voters Reported Registered, 2014 | | 68.3% | 62.6% |
| # of State Legislators, 2016 | | 424 | 160 |
| TRIVIA FACTS | | | |
| State Nickname | | Granite State | Sunshine State |
| State Capital | | Concord | Tallahassee |
| Governor - Apr. 2017 | | Chris Sununu (R) | Rick Scott (R) |
| State Song | | Old New Hampshire | Sewanee River |
| State Flower | | Purple Lilac | Orange Blossom |
| State Tree | | White Birch | Sabal Palmetto Palm |
| State Bird | | Purple Finch | Mockingbird |
| State Motos | | Live Free or Die | In God we trust |
| 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 #1 New Hampshire | |
| Strongest State in the Union - 2016 - Politico | | (#2 Minnesota, #10 Hawaii) | |
| America's Top 10 Smartest Cities 2014 - WalletHub | | #5 Manchester/Nashua (#1 Ann Arbor 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 Ashville 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 | | #4 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) | |

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|---|--|------------------|------------------|
| | | NH | FL |
| | Last Updates | 8/11/2017 | 8/11/2017 |
| | * 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. | | |
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| All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. | | | |
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