



STATE TO STATE COMPARISONS 2017			
		NH	KS
			
TAXES			
	Corporate Income Tax Rate	8.2% *	7.00%
	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	10
	LLCs Recognized	No	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	6.15
	Internet Sales Tax	None	5.3
	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	2.00%
	Top Personal Income Tax %	0%	4.8
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
	Motor Fuel Tax, 11	0.196	0.250
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	3.369
	Telecommunications Tax %		
	State/Local SalesTax	0.00	7.98
	State/Local Wireless Rate	8.17	12.87
	Workers Compensation Premium Index Rate	2.18	1.55
	Unemployment Insurance Tax % (New Employers), 16	2.70	2.70
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.11
	Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$14,000
	Unemployment Insurance Tax/ Per Employee, 16	\$308	\$378
	Unemployment Insurance Number of Benefit Weeks	26	16 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	24.0
	Diesel Excise Tax (cents per gallon)	22.2	26.0
	Tobacco Excise Tax (cents per pack of 20)	1.8	1.3
	State Taxes as Percentage of Personal Income	8.0%	9.4%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	26
	Tax Climate Index (U.S. Tax foundation), 2017 Overall Ranking (1= Best 50= Worst)	7	22
FINANCIAL & GOVERNMENT COMPARISONS			
	Tax burden - State/Local, % of Income 2017	6.7%	8.7%
	State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$7,883,960
	Per Capita State Government Tax Collections, 2015	\$1,720	\$2,526
	State Cash Solvency Index FY 2014	-1.42	-1.06
	State Long-Run Solvency FY 2014	-0.50	0.20
	Public Sector Pensions-% funded 2013	57%	60%
	Per Capita State Government Debt Outstanding, 2013	\$6,626	\$2,362
	Gross Domestic Product by State, 2014 (% change)	\$0	\$0
	State Government Bond Rating 2014	Aa1/AA	Aa2/AA+
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	39
	Cost of Living Index, Third Quarter 2016	11700.0%	8990.0%
	Number of Bureaucrats , 2013	87201.00	247634.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	19
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	40.90
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	2
	Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	28
	Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	23
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	43
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	29
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	26
	Average Yearly Legislative Salaries	\$100	\$8,866
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	16
ENERGY & ENVIRONMENT			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	13.2
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	3,473
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	10.17
	Coal, Av. Sales Price, \$ Per Short Ton, 2015	N/A	W
	Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)	2.50	1.84
	Energy Consumption, 2015 (Trillions BTU)	305.2	1,082.6
	Total Pollution Released in 2015	471,294	18,543,811
	Total Air Emissions in 2015	322,928	8,987,229
REAL ESTATE			

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Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$17.00 - \$21.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$7.00 - \$9.50
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	\$44,729
Average Hourly Earnings For Production Workers, 2015		\$19.74	\$18.88
Percent Change in Average Annual Pay: 2014 to 2015		2.6	2.8
Civilian Labor Force in Sept 2016		757,233	1,483,039
Workers' Compensation Benefit Payments, 2013		\$214,560	\$387,384
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67200.0	159100.0
Nonfarm Employees in Government, January 2015 (in thousands)		89600.0	256400.0
2014, Occupational Injuries-Fatal (preliminary)		17	73
EDUCATION			
Critical Reading SAT Score, 2014		524	591
Math SAT Score, 2014		530	596
Writing SAT Score, 2014		512	566
% of Students Taking SAT Exam, 2014		70.0	\$5.00
Reading NAEP Score, 2015, Grade 4		232	221
Reading NAEP Score, 2015, Grade 8		275	267
Math NAEP Score, 2015, Grade 4		249	241
Math NAEP Score, 2015, Grade 8		294	284

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Projected High School Graduates 2016		13,530	31,780	
Projected High School Student who receive no diploma, 2011		3,808	9,062	
Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$9,689.00	
% of Population Graduated from High School in 2015		87.3	85.7	
% of Population With a Bachelor's Degree or More, 2012		34.6	30.4	
% of Population With a Advanced Degree or More, 2012		12.6	10.9	
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012		12.8	13.0	
Average Salary of Public School Teachers in 2012/13		\$55,599	\$47,464	
Number of Public Libraries, 2010		233	376	
Internet Terminals in Public Libraries 2013		1417.00	3643.00	
Number of Institutions of Higher Education, 2013		43	99	
Number of Charters Schools, 2013/14		19	11	
DEMOGRAPHICS				
Net Migration 2014 - 2015		1,077	(5,713)	
Median Age 2015		42.8	36.2	
% Of Population 25 to 44 Years Old, 2012		24.0	25.3	
% Change in Population 2012 to 2013		0.1	0.3	
Poverty Rate, 2014		8.2	13.0	
% of Public Aid Recipients 2013 (SNAP Participation Rates)		8.6	10.2	
% Births to Unmarried Women in 2012		35.0	37.0	
CRIME				
Murders in 2015		14	128	
Violent Crimes/100,000 Population, 2015		199.3	389.9	
Property Crimes, 2015		23,229	79,199	
Motor Vehicle Thefts in 2015		891	6,957	
Aggravated Assault Rate per 100,000 in 2015		116	267.6	
Crime Rate, 2015		1932.6	3098	
HEALTH INSURANCE				
Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$16,652	
Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$229.16	
Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$1,513	
Retail Prescription Drugs Filled per Captia 2015		15.5	12.4	
Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$8.40	
HEALTH				
Healthiest States (1=best; 50=worst), 2017		5	31	
Health Mandates 2012		38.0	46.0	
Infant Mortality /1000 Live Births, 2015		4.9	6.4	
% of Persons Not Covered by Health Insurance, 2014 of U.S.		10.9	12.2	
Physicians, 2013		4,815	7,941	
Deaths by Accident, 2013		619	1,359	
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	11	
Estimated New Cases of Cancer - 2016		8680	14530	
Estimated Cancer Deaths Combined - 2016		2770	5540	
Current Cigarette use, Percentage of Population, 2015		18	18	
Bioterrorism Preparedness Score, 2012		7	6	
Potential # of illness during a severe Pandemic		389,000	810,000	
Potential # of deaths during a severe Pandemic		10,000	22,000	
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	13.4	
% of Adults with Diabetes - 2015		9.1	10.3	
Fat Index Rank, 2015 (1 = most fat 50 = least fat)		37	13	
% of Children Overweight - 2011		26.0	30.2	
% of Adults with Hypertension - 2011		26.1	26.6	
Infectious Disease, Percentage of Population, 2010		6	6	
Human West Nile Cases - 2015		0	34	
Zika Virus Cases, as of April 13, 2016		2	1	
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)				
Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$750	
Average Listing Home Price, Feb 2017		\$280,699	\$160,987	
Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$369	
Gasoline/Gallon 8/2017		\$2.30	\$2.19	
Doctor Visit		\$149.18	\$81.50	
Average Auto Insurance Premium, 2016		\$941.00	\$989.00	
Food				
Ground Beef (state capital)		\$3.76	\$4.85	
Chicken Breast per pound (major city)		\$4.00	\$4.12	
Milk (state capital)		\$3.50	\$3.30	
Dozen Eggs (state capital)		\$2.95	\$2.46	
Bread (state capital)		\$2.58	\$2.21	
QUALITY OF LIFE: CHILD WELL - BEING				
Overall State Ranking, 2016		4	19.0	
Births of Low Birth weight as a percent of all Births in 2014		6.9	7.0	
Child Death Rates (deaths per 100,000) 2014		13	22.0	
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	27.6	
% of Teens Who Are High School Dropouts, 2014		2%	4%	
% of Teens Not Attending School and Not Working , 2014		5%	6%	

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% of Children Whose Parents Lack Secure Employment, 2014		24%	25%
% of Children in Poverty , 2014		13%	18%
% of Families with Children Headed by Single Parent, 2014		31%	31%
Drug Overdose Deaths - % change from 2014-2015		30.9	0.9
Registered Sex Offenders Per Capita June 2016		206	332

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SOCIAL CAPITAL		
Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	35.7
Donates to Charity (percent)	57.7%	55.9%
Attended Public Meetings (percent)	9.7%	7.1%
Active in Neighborhood (percent)	9.7%	9.6%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.22
Mean President Turnout 2012	71%	58%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,357
Residents who volunteer 2015 (rank)	19	7
GEOGRAPHY		
Total Area of States in Square Miles	9,349	82,278
Highest Point of Elevation in Feet	6,288	4,039
% of Days that are Sunny	44	66
Hazardous Weather Fatalities in 2016	1	5
# of Deaths by Lighting Strikes from 2007-2016	0	5
# of Earthquakes by State from 2010-2015	1	104
# of Tornadoes, in 2016	2	99
HOUSING		
New Housing Units Authorized in 2016	3,607	8,999
Homeownership Rate, 2015	71.6	64.9
% Change in House Prices: 2015 to 2016	3.5	5.8
% Change in Existing Home Sales: 2012 to 2016	17.8	19.5
POPULATION		
Population in 2017	1,335,832	2,929,909
Population 18 to 24 Year Old in 2015	129,025	304,237
Population 25 to 44 Years Old in 2015	311,207	733,342
Average Family Size in 2015	3.01	3.17
% of Eligible Voters Reported Registered, 2014	68.3%	67.9%
# of State Legislators, 2016	424	165
TRIVIA FACTS		
State Nickname	Granite State	Sunflower State
State Capital	Concord	Topeka
Governor - Apr. 2017	Chris Sununu (R)	Sam Brownback (R)
State Song	Old New Hampshire	Home on the Range
State Flower	Purple Lilac	Sunflower
State Tree	White Birch	Cottonwood
State Bird	Purple Finch	Western Meadowlark
State Motos	Live Free or Die	To the stars through adversity
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 Hawaii)	
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	#4 New Hampshire (#1 Massachusetts, #2 California, #10 Minnesota)	
Happiest State in New England, 2016 - Wallet Hub	#1 New Hampshire	

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	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	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.		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			