



# STATE TO STATE COMPARISONS 2017

		NH	PA
			
TAXES			
Corporate Income Tax Rate		8.2% *	9.99%
Apportionment Formula			
Property Factor		25%	20%
Payroll Factor		25%	20%
Sales Factor		50%	60%
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
Internet Sales Tax		None	6
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	0.34%
Top Personal Income Tax %		0%	3.07
Professional Services Tax		N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
Motor Fuel Tax, 11		0.196	0.418
Property Tax			
On Land & Buildings, as share of personal income		5.496	3.069
Telecommunications Tax %			
State/Local Sales Tax		0.00	7.00
State/Local Wireless Rate		8.17	14.05
Workers Compensation Premium Index Rate		2.18	2.00
Unemployment Insurance Tax % (New Employers), 16		2.70	3.68
Unemployment Insurance Time Period to Qualify for Experience Rating		0.05	2.80
Unemployment Insurance Tax Wage Bases, 16		\$14,000	\$9,500
Unemployment Insurance Tax/ Per Employee, 16		\$308	\$350
Unemployment Insurance Number of Benefit Weeks		26	18 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	0.0
Diesel Excise Tax (cents per gallon)		22.2	0.0
Tobacco Excise Tax (cents per pack of 20)		1.8	2.6
State Taxes as Percentage of Personal Income		8.0%	10.3%
Small Business Tax Index: 2014 (1= Best 50= Worst)		18	25
Tax Climate Index (U.S. Tax foundation), 2017 Overall Ranking (1= Best 50= Worst)		7	24
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
Tax burden - State/Local, % of Income 2017		6.7%	8.5%
State Government Tax Revenue, 2015 (in thousands)		\$2,487,737	\$36,110,295
Per Capita State Government Tax Collections, 2015		\$1,720	\$2,674
State Cash Solvency Index FY 2014		-1.42	-1.80
State Long-Run Solvency FY 2014		-0.50	-0.79
Public Sector Pensions-% funded 2013		57%	62%
Per Capita State Government Debt Outstanding, 2013		\$6,626	\$3,682
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	43
Cost of Living Index, Third Quarter 2016		11700.0%	10140.0%
Number of Bureaucrats , 2013		87201.00	684530.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015		5	37
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%		22.40	39.70
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		4	3
Median Household Income (2014 Rankings) (1-Highest 50-Lowest)		2	24
Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)		8	17
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)		34	45
2016 Forbes Best States for Business (1=Best, 50=Worst)		36	38
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)		7	20
Average Yearly Legislative Salaries		\$100	\$85,339
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		1	26
<b>ENERGY &amp; ENVIRONMENT</b>			
Electricity, August 2016, (Cents Per Kil Hr.)		18.23	13.81
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)		2,710	6,577
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)		16.18	11.04
Coal, Av. Sales Price, \$ Per Short Ton, 2015		N/A	57.73
Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)		2.50	2.05
Energy Consumption, 2015 (Trillions BTU)		305.2	3,881.4
Total Pollution Released in 2015		471,294	65,926,516
Total Air Emissions in 2015		322,928	22,437,125

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		<b>NH</b>	<b>PA</b>
<b>REAL ESTATE</b>			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$18.00 - \$23.00
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$7.00 - \$12.00
	New construction, manufacturing, 24 ft. clear		
	25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A
<b>LABOR</b>			
	Right to Work State	N	N
	Average Annual Pay, 2015	\$53,138	\$51,853
	Average Hourly Earnings For Production Workers, 2015	\$19.74	\$18.96
	Percent Change in Average Annual Pay: 2014 to 2015	2.6	3.1
	Civilian Labor Force in Sept 2016	757,233	6,522,960
	Workers' Compensation Benefit Payments, 2013	\$214,560	\$2,966,353
	Nonfarm Employees in Manufacturing, January 2015 (in thousands)	67,200	569,400
	Nonfarm Employees in Government, January 2015 (in thousands)	89,600	706,900
	2014, Occupational Injuries-Fatal (preliminary)	17	179
<b>EDUCATION</b>			
	Critical Reading SAT Score, 2014	524	497
	Math SAT Score, 2014	530	504
	Writing SAT Score, 2014	512	480
	% of Students Taking SAT Exam, 2014	70.0	71.0
	Reading NAEP Score, 2015, Grade 4	232	227
	Reading NAEP Score, 2015, Grade 8	275	269
	Math NAEP Score, 2015, Grade 4	249	243
	Math NAEP Score, 2015, Grade 8	294	284
	Projected High School Graduates 2016	13,530	121,560

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	Projected High School Student who receive no diploma, 2011	3,808	33,373
	Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$14,467.00
	% of Population Graduated from High School in 2015	87.3	85.5
	% of Population With a Bachelor's Degree or More, 2012	34.6	31.4
	% 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	14.2
	Average Salary of Public School Teachers in 2012/13	\$55,599	\$63,521
	Number of Public Libraries, 2010	233	621
	Internet Terminals in Public Libraries 2013	1,417	8,031
	Number of Institutions of Higher Education, 2013	43	544
	Number of Charters Schools, 2013/14	19	176
<b>DEMOGRAPHICS</b>			
	Net Migration 2014 - 2015	1,077	(5,665)
	Median Age 2015	42.8	40.7
	% Of Population 25 to 44 Years Old, 2012	24	24.5
	% Change in Population 2012 to 2013	0.1	0.1
	Poverty Rate, 2014	8.2	13.2
	% of Public Aid Recipients 2013 (SNAP Participation Rates)	8.6	12.5
	% Births to Unmarried Women in 2012	35.0	42.0
<b>CRIME</b>			
	Murders in 2015	14	658
	Violent Crimes/100,000 Population, 2015	199.3	215.1
	Property Crimes, 2015	23,229	232,085
	Motor Vehicle Thefts in 2015	891	12,134
	Aggravated Assault Rate per 100,000 in 2015	116	174.8
	Crime Rate, 2015	1932.6	2118.7
<b>HEALTH INSURANCE</b>			
	Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$16,328
	Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$243.13
	Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$2,236
	Retail Prescription Drugs Filled per Captia 2015	15.5	15.5
	Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$11.01
<b>HEALTH</b>			
	Healthiest States (1=best; 50=worst), 2017	5.0	26.0
	Health Mandates 2012	38.0	56.0
	Infant Mortality /1000 Live Births, 2015	4.9	6.9
	% of Persons Not Covered by Health Insurance, 2014 of U.S.	10.9	10.1
	Physicians, 2013	4,815	14,030
	Deaths by Accident, 2013	619	6,359
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	42
	Estimated New Cases of Cancer - 2016	8680	83560
	Estimated Cancer Deaths Combined - 2016	2770	28700
	Current Cigarette use, Percentage of Population, 2015	17.5	19.9
	Bioterrorism Preparedness Score, 2012	7	5
	Potential # of illness during a severe Pandemic	389,000	3,675,000
	Potential # of deaths during a severe Pandemic	10,000	113,000
	Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	6.9
	% of Adults with Asthma - 2011	16.7	14.2
	% of Adults with Diabetes - 2015	9.1	11.2
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)	37	20
	% of Children Overweight - 2011	26.0	26.5
	% of Adults with Hypertension - 2011	26.1	28.9
	Infectious Disease, Percentage of Population, 2010	6	17
	Human West Nile Cases - 2015	0	30
	Zika Virus Cases, as of April 13, 2016	2	12
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>			
	Average Median Apartment Rent, based on 2br, 2017	\$1,350	\$1,200
	Average Listing Home Price, Feb 2017	\$280,699	\$202,760
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$381
	Gasoline/Gallon 8/2017	\$2.30	\$2.56
	Doctor Visit	\$149.18	\$90.75
	Average Auto Insurance Premium, 2016	\$941.00	\$1,305.00
	Food		
	Ground Beef (state capital)	\$3.76	\$4.93
	Chicken Breast per pound (major city)	\$4.00	\$3.76
	Milk (state capitol)	\$3.50	\$3.63
	Dozen Eggs (state capital)	\$2.95	\$2.87
	Bread (state capital)	\$2.58	\$2.25
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>			
	Overall State Ranking, 2016	4	18
	Births of Low Birth weight as a percent of all Births in 2014	6.9	8.3
	Child Death Rates (deaths per 100,000 ) 2014	13	14
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014	26	32
	Total Teen Birth (rate per 1,000 females ages 15-19), 2014	11.0	19.3
	% of Teens Who Are High School Dropouts, 2014	2%	4%
	% of Teens Not Attending School and Not Working , 2014	5%	7%
	% of Children Whose Parents Lack Secure Employment, 2014	24%	30%

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	% of Children in Poverty , 2014	13%	19%
	% of Families with Children Headed by Single Parent, 2014	31%	35%
	Drug Overdose Deaths - % change from 2014-2015	30.9	20.1
	Registered Sex Offenders Per Capita June 2016	206	150
<b>SOCIAL CAPITAL</b>			
	Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	32.2

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	Donates to Charity (percent)	0.58	0.51
	Attended Public Meetings (percent)	10%	8%
	Active in Neighborhood (percent)	10%	8%
	Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.27
	Mean President Turnout 2012	71%	60%
	Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,031
	Residents who volunteer 2015 (rank)	19	21
<b>GEOGRAPHY</b>			
	Total Area of States in Square Miles	9,349	46,054
	Highest Point of Elevation in Feet	6,288	3,213
	% of Days that are Sunny	44	53
	Hazardous Weather Fatalities in 2016	1	6
	# of Deaths by Lighting Strikes from 2007-2016	0	8
	# of Earthquakes by State from 2010-2015	1	0
	# of Tornadoes, in 2016	2	9
<b>HOUSING</b>			
	New Housing Units Authorized in 2016	3,607	20,761
	Homeownership Rate, 2015	71.6	69.6
	% Change in House Prices: 2015 to 2016	3.5	4.0
	% Change in Existing Home Sales: 2012 to 2016	17.8	14.0
<b>POPULATION</b>			
	Population in 2017	1,335,832	12,819,975
	Population 18 to 24 Year Old in 2015	129,025	1,204,533
	Population 25 to 44 Years Old in 2015	311,207	3,162,375
	Average Family Size in 2015	3.01	3.09
	% of Eligible Voters Reported Registered, 2014	68.3%	64.4%
	# of State Legislators, 2016	424	253
<b>TRIVIA FACTS</b>			
	State Nickname	Granite State	Keystone State
	State Capital	Concord	Harrisburg
	Governor - Apr. 2017	Chris Sununu ( R )	Tom Wolf ( D )
	State Song	Old New Hampshire	Hail! Pennsylvania
	State Flower	Purple Lilac	Mountain Laurel
	State Tree	White Birch	Hemlock
	State Bird	Purple Finch	Ruffed Grouse
<b>COOLNESS FACTORS - NH</b>			
	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 (#2 Minnesota, #10 Hawaii)	
	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	(#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)	

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	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)	
	<b>Last Updates</b>	<b>8/11/2017</b>	<b>8/11/2017</b>
	* 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.			