



STATE TO STATE COMPARISONS 2017			
		NH	VT
			
TAXES			
	Corporate Income Tax Rate	8.2% *	8.50%
	Apportionment Formula		
	Property Factor	0.25	0.33
	Payroll Factor	0.25	0.33
	Sales Factor	0.50	0.33
	Throwback Rule	Yes	Yes
	NOL Deductions		
	Carryback (Years)	0.0	0
	Carryforward (Years)	10.0	10
	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	Exempt
	Tangible Personal Property	No Tax	Taxable
	Sales & Use - Weighted Average of County & City Rates	No Tax	0.0014
	Top Personal Income Tax %	0.0	9.0
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Y
	Motor Fuel Tax, 11	0.20	0.32
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	5.25
	Telecommunications Tax %		
	State/Local SalesTax	0.00	6.50
	State/Local Wireless Rate	8.17	8.50
	Workers Compensation Premium Index Rate	2.18	2.33
	Unemployment Insurance Tax % (New Employers), 16	2.70	1.00
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	1.30
	Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$16,800
	Unemployment Insurance Tax/ Per Employee, 16	\$308	\$168
	Unemployment Insurance Number of Benefit Weeks	26	21 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	12.1
	Diesel Excise Tax (cents per gallon)	22.2	28.0
	Tobacco Excise Tax (cents per pack of 20)	1.8	3.1
	State Taxes as Percentage of Personal Income	8.0%	10.5%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	43
	Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)	7	46
FINANCIAL & GOVERNMENT COMPARISONS			
	Tax burden - State/Local, % of Income 2016	6.9%	11.1%
	State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$3,043,152
	Per Capita State Government Tax Collections, 2015	\$1,720	\$4,728
	State Cash Solvency Index FY 2014	-1.42	-1.04
	State Long-Run Solvency FY 2014	-0.50	-0.74
	Public Sector Pensions-% funded 2013	57%	69%
	Per Capita State Government Debt Outstanding, 2013	\$6,626	\$5,317
	Gross Domestic Product by State, 2014 (% change)	\$0	\$0
	State Government Bond Rating 2014	Aa1/AA	Aaa/AA+
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	40
	Cost of Living Index, Third Quarter 2016	11700.0%	12110.0%
	Number of Bureaucrats , 2013	87201.00	49922.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	2
	% of State + Local Spending, as Measured by the GDP, 92-00		
	inflation over same period was 16.4%	22.40	36.00
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	3
	Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	13
	Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	19
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	37
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	45
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	11
	Average Yearly Legislative Salaries	\$100	\$11,881
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	40
ENERGY & ENVIRONMENT			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	17.3
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawatthours)	2,710	1,829
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	14.56
	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	2.52
	Energy Consumption, 2014 (Trillions BTU)	310.1	139.9
	Total Pollution Released in 2014	702,056	309,125
	Total Air Emissions in 2014	518,243	31,500

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REAL ESTATE			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$19.00 - \$22.00
	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	N
	Average Annual Pay, 2015	\$53,138	\$43,349
	Average Hourly Earnings For Production Workers, 2015	\$19.74	\$18.92
	Percent Change in Average Annual Pay: 2014 to 2015	2.6	2.8
	Civilian Labor Force in Sept 2016	757,233	\$345,445
	Workers' Compensation Benefit Payments, 2013	\$214,560	\$141,511
	Nonfarm Employees in Manufacturing, January 2015 (in thousands)	67,200	30,600
	Nonfarm Employees in Government, January 2015 (in thousands)	89,600	56,400
	2014, Occupational Injuries-Fatal (preliminary)	17	10
EDUCATION			
	Critical Reading SAT Score, 2014	524	522
	Math SAT Score, 2014	530	525
	Writing SAT Score, 2014	512	507
	Reading NAEP Score, 2015, Grade 4	232	230
	Reading NAEP Score, 2015, Grade 8	275	274
	Math NAEP Score, 2015, Grade 4	249	243
	Math NAEP Score, 2015, Grade 8	294	290
	Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$19,752.00
	% of Population Graduated from High School in 2015	87	87
	% of Population With a Bachelor's Degree or More, 2012	35	36

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	% of Students Taking SAT Exam, 2014	70.0	63.0
	% of Population Graduated from High School in 2015	87.3	86.6
	% of Population With a Bachelor's Degree or More, 2012	34.6	35.5
	% of Population With a Advanced Degree or More, 2012	12.6	13.9
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012	12.8	10.7
	Average Salary of Public School Teachers in 2012/13	\$55,599	\$52,526
	Number of Public Libraries, 2010	233	184
	Internet Terminals in Public Libraries 2013	1,417	1,071
	Number of Institutions of Higher Education, 2013	43	32
	Number of Charters Schools, 2013/14	19	N/A
DEMOGRAPHICS			
	Net Migration 2014 - 2015	1,077	(1,309)
	Median Age 2015	42.8	43.1
	% Of Population 25 to 44 Years Old, 2012	24.0	23.2
	% Change in Population 2012 to 2013	0.1	0.1
	Poverty Rate, 2014	8.2	10.2
	% of Public Aid Recipients 2013 (SNAP Participation Rates)	8.6	14.8
	% Births to Unmarried Women in 2012	35.0	41.0
CRIME			
	Murders in 2014	12	10
	Violent Crimes/100,000 Population, 2014	185.9	97.5
	Property Crimes, 2014	26,041	9,551
	Motor Vehicle Thefts in 2014	857	244
	Aggravated Assault Rate per 100,000 in 2014	110	68.9
	Crime Rate, 2014	2148.6	1621.9
HEALTH INSURANCE			
	Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$16,659
	Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$400.74
	Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$2,033
	Retail Prescription Drugs Filled per Captia 2015	15.5	17.4
	Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$12.45
HEALTH			
	Healthiest States (1=best; 50=worst), 2015	5	2.0
	Health Mandates 2012	38.0	66.0
	Infant Mortality /1000 Live Births, 2015	4.9	4.3
	% of Persons Not Covered by Health Insurance, 2014 of U.S.	10.9	5.4
	Physicians, 2013	4,815	7,236
	Deaths by Accident, 2013	619	352
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	20
	Estimated New Cases of Cancer - 2016	8,680	4,050
	Estimated Cancer Deaths Combined - 2016	2770	1390
	Current Cigarette use, Percentage of Population, 2015	17.5	16.4
	Bioterrorism Preparedness Score, 2012	7	8
	Potential # of illness during a severe Pandemic	389,000	185,000
	Potential # of deaths during a severe Pandemic	10,000	5,000
	Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	7.3
	% of Adults with Asthma - 2011	16.7	16.4
	% of Adults with Diabetes - 2015	9.1	7.9
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)	37	46
	% of Children Overweight - 2011	26.0	24.5
	% of Adults with Hypertension - 2011	26.1	25.2
	Infectious Disease, Percentage of Population, 2010	5.6	3.6
	Human West Nile Cases - 2015	0	0
	Zika Virus Cases, as of April 13, 2016	2	N/A
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	\$298,798
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$391
	Gasoline/Gallon 4/2017	\$2.32	\$2.43
	Doctor Visit	\$149.18	\$113.84
	Average Auto Insurance Premium, 2016	\$941.00	\$942.00
	Food		
	Ground Beef (state capital)	\$3.76	\$4.56
	Chicken Breast per pound (major city)	\$4.00	\$3.53
	Milk (state capital)	\$3.50	\$3.59
	Dozen Eggs (state capital)	\$2.95	\$3.31
	Bread (state capital)	\$2.58	\$3.04
QUALITY OF LIFE: CHILD WELL - BEING			
	Overall State Ranking, 2016	4	6
	Births of Low Birth weight as a percent of all Births in 2014	6.9	7.1
	Child Death Rates (deaths per 100,000) 2014	13	NSD
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014	26	S
	Total Teen Birth (rate per 1,000 females ages 15-19), 2014	11.0	14.2
	% of Teens Who Are High School Dropouts, 2014	2%	2%
	% of Teens Not Attending School and Not Working , 2014	5%	5%
	% of Children Whose Parents Lack Secure Employment, 2014	24%	28%
	% of Children in Poverty , 2014	13%	16%

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	% of Families with Children Headed by Single Parent, 2014	31%	35%
	Drug Overdose Deaths - % change from 2013-2014	73.5	-7.9
	Registered Sex Offenders Per Capita June 2016	206	213
SOCIAL CAPITAL			
	Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	40.1
	Donates to Charity (percent)	0.58	0.49
	Attended Public Meetings (percent)	10%	19%

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Active in Neighborhood (percent)	10%	17%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.31
Mean President Turnout 2012	71%	61%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$831
Residents who volunteer 2014 (rank)	22	6
GEOGRAPHY		
Total Area of States in Square Miles	9,349	9,616
Highest Point of Elevation in Feet	6,288	4,393
% of Days that are Sunny	44	49
Hazardous Weather Fatalities in 2014	0	0
# of Deaths by Lighting Strikes from 2005-2014	0	1
# of Earthquakes by State from 2010-2015	1	0
# of Tornadoes, in 2015	1	0
HOUSING		
New Housing Units Authorized in 2015	3,606	1,883
Homeownership Rate, 2014	72.2	73.5
% Change in House Prices: 2014 to 2015	5.5	3.8
% Change in Existing Home Sales: 2011 to 2015	8.8	9.1
POPULATION		
Population in 2015	1,330,608	626,042
Population 18 to 24 Year Old in 2014	128,406	67,545
Population 25 to 44 Years Old in 2014	312,573	826,972
Average Family Size in 2014	2.97	2.84
% of Eligible Voters Reported Registered, 2014	68.3%	67.2%
# of State Legislators, 2015	424	180
TRIVIA FACTS		
State Nickname	Granite State	Green Mountain State
State Capital	Concord	Montpelier
Governor - Apr. 2017	Chris Sununu (R)	Phil Scott (R)
State Song	Old New Hampshire	Hail, Vermont
State Flower	Purple Lilac	Red Clover
State Tree	White Birch	Sugar Maple
State Bird	Purple Finch	Hermit Thrush
State Motos	Live Free or Die	Freedom and Unity
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 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)	

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	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
	* 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.			