

STATE TO STATE COMPARISONS 2012

| | NH | OR |
|---|--|--------------------------------------|
| TAXES | | |
| Top Corporate Income Tax % | 8.5 | 7.9 |
| Apportionment Formula | | |
| Property Factor | 25% | 10% |
| Payroll Factor | 25% | 10% |
| Sales Factor | 50% | 80% |
| Throwback Rule | Yes | Yes |
| NOL Deductions | | |
| Carryback (Years) | 0% | 0% |
| Carryforward (Years) | 10 | 15 |
| LLCs Recognized | Yes | Yes |
| S-corps Recognized | No | Yes |
| Sales Tax & Use Tax % | None | N/A |
| Internet Sales Tax | None | N/A |
| Tax Exemptions | | |
| Manufacturing Machinery | No Tax | No Tax |
| Office Equipment | No Tax | No Tax |
| Custom Software | No Tax | No Tax |
| Modified Canned Software | No Tax | No Tax |
| Tangible Personal Property | No Tax | No Tax |
| Sales & Use - Weighted Average of County & City Rates | No Tax | None |
| Top Personal Income Tax % | 0% | 11 |
| Professional Services Tax | N | N/A |
| Top Capital Gains Tax | 0.00 | 11 |
| 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 | 5.75 | 3.28 |
| Telecommunications Tax % | | |
| State Tax Rate | 7.0 | 6.2 |
| Local Tax Rate | N/A | 7.0 |
| Workers Compensation as % of Covered Wages | 0.87 | 0.98 |
| Unemployment Insurance Tax % (New Employers), 11 | 3.7 | 3.1 |
| Unemployment Insurance Time Period to Qualify for Experience Rating | 1.0 | 1.0 |
| Unemployment Insurance Tax Wage Bases, 11 | \$12,000 | \$32,100 |
| Unemployment Insurance Tax/ Per Employee, 11 | \$444 | \$995 |
| Internet Access Tax | N | N |
| Gasoline Excise Tax (cents per gallon) | 19.6 | 31.0 |
| Diesel Excise Tax (cents per gallon) | 19.6 | 30.3 |
| Tobacco Excises Tax (cents per pack of 20) | 168.0 | 118.0 |
| State Taxes as Percentage of Personal Income | 7.6% | 9.4% |
| Small Business Tax Index: 2011 | 33 | 34 |
| INSURANCE TAXES | | |
| Premium Tax Rates --generally * Phased in over 4 years starting in 2006 | 1.25%** | N/A |
| Accident/Health | 2.00% | N/A |
| Life | 1.25% | N/A |
| Annuity | N/A | N/A |
| Property/Causality | 1.25% | N/A |
| Fire | 1.25% | N/A |
| Risk/ Retention | 1.25% | N/A |
| BlueCross/BlueShield | 2.00% | N/A |
| Prepaid Lines | N/A | N/A |
| Title Insurance | 1.25% | N/A |
| Independent Procurement | 4% Industrial Procurement 3% Inland Marine: 2% | N/A |
| HMO's | 2.00% | N/A |
| Surplus Lines | 1.75% | 2% + 1% for fire |
| Marine Insurance | 5% of underwriting profit | 5% avg. profits 3 yrs. + retaliatory |
| # of Domestic Insurers | 42 | 48 |
| # of Licensed Foreign Insurers | 972 | 1,495 |
| # of Chartered Purchasing Groups | 5 | 5 |
| HIGH-TECH ECONOMY | | |
| Overall State Rank High-Tech Worker per 1,000, 03 | 67.39 | 61.93 |
| # of High-Tech Establishments, 03 | 2,572 | 4,174 |
| High-Tech Wages, 03 | 69,144 | 66,852 |
| Unemployment Rate by Cyberstate, 04 | 3.8% | 7.4% |
| Total High-Tech Manufacturing, by Employment, 03 | 19,372 | 42,707 |
| Total High-Tech Services, by Employment, 03 | 15,709 | 38,729 |
| High Tech Export, 04 | \$1,071,438 | \$4,382,203 |
| High Tech Exports, % Change 03-04 | 18.3% | (0.1) |
| Venture Capital Investment in High-Tech, 04 | \$146.0 | \$155.7 |
| Total R+ D per Capita in High-Tech, 02 | \$1,126 | \$821 |
| R&D Inputs - U.S. Ranking | 3 | 14 |
| Risk Capital and Infrastructure-U.S. Ranking, 08 | 7 | 25 |
| Human Capital Investment-U.S. Ranking, 08 | 17 | 27 |
| Technology Concentration-U.S. Ranking, 08 | 8 | 12 |
| Internet Average Speed (Kbps) | 615 | 665 |

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| Download Speed Rank | 8 | 30 |
| Broadband penetration | 75% | 64% |
| Number of New Patents (2008) | 608 | 2,015 |
| Technology & Science Index, 10 (1=Best 50=Worst) | 7 | 21 |
| High-Tech Worker Per 1,000 (2008) (1 Highest) | 8 | 13 |
| NEW ECONOMY INDEX 10 | | |
| Over all US Ranking | 11 | 14 |
| Ranking by Category | | |
| Immigration of Knowledge Workers | 2 | 30 |
| High Wage Traded Services | 14 | 17 |
| Foreign Direct Investment | 4 | 43 |
| Fastest Growing Firms | 13 | 19 |
| Inventor Patents | 8 | 2 |
| Online Population | 5 | 4 |
| High-Tech Jobs | 8 | 15 |
| Venture Capital | 10 | 12 |
| FINANCIAL & GOVERNMENT COMPARISONS | | |
| Tax burden - State/Local, % of Income 2008 | 7.6% | 9.4% |
| State Government Tax Revenue, 2008 | \$2,257,977,000 | \$7,278,717,000 |
| Per Capita State Government Tax Revenue, 2008 | \$1,708 | \$1,924 |
| State Budget Gap-2011 (In Thousands) | \$365,000 | \$42,000 |
| State Budget Gap-2011-US Rank (1= Lowest, 50= Highest) | 8 | 38 |
| State Budget Gap including unfunded pension (1= Lowest, 50= Highest) | 9 | 26 |
| Per Capita State Government Debt Outstanding, 2008 | \$5,983 | \$3,079 |
| Gross Domestic Product by State, 2009 | \$59,400,000,000 | \$165,648,000,000 |
| State Government Bond Rating (S&P, 2010) | AA | AA |
| Cost of Living Index , Selected Metro, Annual 2009 | 117.4% | 116.5% |
| Number of Bureaucrats , 2011 | 5.51 | 5.15 |
| Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010 | 16 | 21 |
| % of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4% | 22.40 | 52.70 |
| Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) | 12 | 20 |
| Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking | 6 | 13 |
| Median Household Income (2010 Rankings) | 7 | 29 |
| State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt) | 51 | 35 |
| 2011 Forbes Best States for Business (1=Best, 50=Worst) | 27 | 9 |
| Millionaires, Per Capita 2010, (1= Highest, 50=Lowest) | 8 | 25 |
| ENERGY & ENVIRONMENT | | |
| Electricity, Oct 2011, (Cents Per Kil Hr.) | 16.7 | 9.8 |
| Electricity Generated Through Renewable Sources in 2008 | 2,808,208,000 | 37,228,123,000 |
| Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet) | 4.51 | 4.04 |
| Coal, Av. Price Delivered, \$ Per Short Ton, 2008 | N/A | W |
| Energy Consumption, 2009 (Trillions BTU) | 303 | 1,066.5 |
| Total Pollution Released in 2009 | 2,899,271 | 17,263,571 |
| Total Air Emissions in 2009 | 2,668,581 | 6,048,391 |
| LABOR | | |
| Right to Work State | N | N |
| Average Annual Pay, 2009 | \$44,932 | \$40,757 |
| Average Hourly Earnings For Production Workers, 2010 | \$18.12 | \$17.33 |
| Percent Change in Average Annual Pay: 2008 to 2009 | 1.4 | 0.6 |
| Civilian Labor Force in 2010 | 747,800 | 1,993,500 |
| Workers' Compensation Benefit Payments, 2008 | \$239,290,000 | \$601,849,000 |
| % of Nonfarm Employees in Manufacturing, 2010 | 10.5 | 10.0 |
| % of Nonfarm Employees in Government, 2010 | 15.5 | 18.5 |
| 2009, Occupational Injuries-Fatal | 0 | 45 |
| EDUCATION | | |
| Critical Reading SAT Score, 2010 | 520 | 523 |
| Math SAT Score, 2010 | 524 | 524 |
| Writing SAT Score, 2010 | 510 | 499 |
| % of Students Taking SAT Exam, 2009-2010 | 77.0 | 5.0 |
| Reading NAEP Score, 2011, Grade 4 | 230 | 216 |
| Reading NAEP Score, 2011, Grade 8 | 272 | 264 |
| Math NAEP Score, 2011, Grade 4 | 252 | 237 |
| Math NAEP Score, 2011, Grade 8 | 292 | 283 |
| Projected High School Graduates 07-08 | 14,320 | 32,126 |
| Projected High School Student who receive no diploma, 2010 | 4,346 | 11,771 |
| Public Elementary/Secondary Expenditures per pupil, 2011 | \$13,797.00 | \$10,959.00 |
| % of Population Graduated from High School in 2009 | 91.3 | 89.1 |
| % of Population With a Bachelor's Degree or More, 2009 | 32.0 | 26.4 |
| Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009 | 12.6 | 19.4 |
| Average Salary of Public School Teachers in 2011 | \$52,792 | \$56,387 |
| Rate of Books In Public Libraries in 2008 | 4698.0 | 2487.0 |
| Number of Institutions of Higher Education, 2009 | 28 | 60 |
| Number of Charters Schools, 2010 | 12 | 87 |
| DEMOGRAPHICS | | |
| Domestic in - Migration in to the state: 2008 to 2009 | (2,602) | 16,173 |
| Median Age 2009 | 40.4 | 38.1 |
| % Change in Population 25 to 44 Years Old, 2009 | 25.2 | 26.9 |

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| % Change in Population 2009 to 2010 | 0.1 | 0.8 |
| Poverty Rate, 2009 | 7.8 | 13.7 |
| % of Public Aid Recipients 2008 | 2.1 | 3.0 |
| % Births to Unmarried Women in 2008 | 32.9 | 36.1 |
| CRIME | | |
| Murders in 2009 | 10 | 85 |
| Violent Crimes/100,000 Population, 2009 | 2114.0 | 9744.0 |
| Property Crimes, 2009 | 28,624 | 113,511 |
| Motor Vehicle Thefts in 2009 | 1,124 | 9,869 |
| Aggravated Assault Rate per 100,000 in 2009 | 94.3 | 157.6 |
| Crime Rate, 2009 (50= Lowest 1= Highest) | 47 | 27 |
| HEALTH | | |
| Healthiest States (1=best; 50=worst),2010 | 2 | 14.0 |
| Health Mandates | 2.2 | 3.5 |
| Infant Mortality /1000 Live Births, 2011 | 5.4 | 5.8 |
| % of Persons Not Covered by Health Insurance, 2010 of U.S. | 10.4 | 17 |
| Physicians, 2009 | 4,515 | 7,476 |
| Deaths by Accident, 2007 | 527 | 1,646 |
| Estimated New Cases of Cancer - 2011 | 7,810 | 20,750 |
| Cancer Rates Combined, 2010 1= lowest 50 = highest | 30 | 28 |
| Current Cigarette use, Percentage of Population, 2010 | 15.8 | 17.9 |
| Bioterrorism Preparedness Score, 08 | 10 | 7 |
| Potential # of illness during a severe Pandemic | 389,000 | 1,082,000 |
| Potential # of deaths during a severe Pandemic | 10,000 | 28,000 |
| % of Adults with Asthma - 2011 | 15.6 | 15.7 |
| % of Adults with Diabetes - 2011 | 7.4 | 7.4 |
| % of Adults with Obesity - 2011 | 25.6 | 25.4 |
| % of Children Overweight - 2011 | 12.8 | 9.6 |
| % of Adults with Hypertension - 2011 | 26.1 | 25.8 |
| Infectious Disease, Percentage of Population, 2010 | 6 | 10 |
| Human West Nile Cases - 2011 | 1 | 0 |
| COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter) | | |
| Average Apartment Rent | \$1,056 | \$905 |
| Average Home Price | \$336,222 | \$401,312 |
| Average Total Energy Cost | \$224.69 | \$167.30 |
| Average Phone Bill | \$36.52 | \$25.64 |
| Gasoline/Gallon | \$2.04 | \$2.29 |
| Doctor Visit | \$149.00 | \$94.55 |
| Average Auto Insurance Premium, 2004 | \$856.45 | \$867.79 |
| Food | | |
| Ground Beef | \$3.52 | \$3.32 |
| Tuna, 6 oz cans | \$1.18 | \$1.16 |
| Whole Milk , Half Gallon Cartons | \$1.97 | \$2.00 |
| Dozen Eggs | \$1.77 | \$2.13 |
| Bread | \$1.58 | \$1.45 |
| QUALITY OF LIFE: CHILD WELL - BEING | | |
| Overall State Ranking, 2011 | 1 | 18 |
| Births of Low Birth weight as a percent of all Births in 2008 | 5 | 2 |
| Child Death Rates (deaths per 100,000) 07 | 6 | 14 |
| Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07 | 28 | 71 |
| Teen Birth Rate (births per 1,000 females ages 15-19), 08 | 1.0 | 19.0 |
| % of Teens Who Are High School Dropouts, 2010 | 2.0 | 27.0 |
| % of Teens Not Attending School and Not Working , 2008 | 8.0 | 34.0 |
| % of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2009 | 5.0 | 38.0 |
| % of Children in Poverty , 2010 | 10.5 | 18.3 |
| % of Families with Children Headed by Single Parent, 2010 | 5.0 | 19.0 |
| SOCIAL CAPITAL | | |
| Lifestyles: Times Volunteered Last Year | 8.0 | 8.0 |
| Belief: "Most People are Honest" (6-level agree/disagree) | 4.08 | 3.91 |
| Attended Meetings on Town or School Affairs (percent) | 33% | 25% |
| Belief: "Most People Can be Trusted" | 62% | 55% |
| Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA) | 0.25 | 0.17 |
| Mean President Turnout 1988 & 1992 | 59% | 62% |
| Av. Charitable Giving per IRS Tax Filers, 02 | \$759 | \$1,002 |
| Social Capital State Ranking, 2000 | 8 | 12 |
| GEOGRAPHY | | |
| Total Area of States in Square Miles in 2009 | 9,348 | 98,379 |
| Highest Point of Elevation in Feet | 6,288 | 11,239 |
| % of Days That are Sunny | 44 | 48 |
| Hazardous Weather Fatalities in 2009 | 1 | 5 |
| # of Deaths & Injuries by Lighting Strikes, from 1959 - 1994 | 76 | 26 |
| # of Earthquakes by State from 1974-2003 | 6 | 73 |
| # of Tornadoes, in 2010 | 1 | 1 |

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|---|-------------------|--------------------|
| HOUSING | | |
| New Housing Units Authorized in 2010 | 2,737 | 7,302 |
| Homeownership Rate, 2009 | 76.0 | 68.2 |
| % Change in House Prices: 2009 to 2010 | (0.6) | (8.1) |
| % Change in Existing Home Sales: 2009 to 2010 | (14.6) | (21.3) |
| POPULATION | | |
| Population in 2010 | 1,323,531 | 3,855,536 |
| Population 18 to 24 Year Old in 2009 | 130,242 | 364,365 |
| Population 25 to 44 Years Old in 2009 | 333,694 | 1,028,645 |
| Average Family Size in 2009 | 3.07 | 3.07 |
| % of Eligible Voters Reported Registered, 2008 | 76.0% | 73.0% |
| # of State Legislators, 2011 | 424 | 90 |
| TRIVIA FACTS | | |
| State Nickname | Granite State | Beaver State |
| State Capital | Concord | Salem |
| State Song | Old New Hampshire | Oregon, My Oregon |
| State Flower | Purple Lilac | Oregon Grape |
| State Tree | White Birch | Douglas Fir |
| State Bird | Purple Finch | Western Meadowlark |
| Last Updates | 1/24/2012 | 1/24/2012 |
| All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. | | |
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| #REF! | | |