



STATE TO STATE COMPARISONS 2018

| | NH | AZ |
|--|---|---|
| |  |  |
| TAXES | | |
| Corporate Income Tax Rate | 7.90% | 4.90% |
| Apportionment Formula | | |
| Property Factor | 0.25 | 0.25 |
| Payroll Factor | 0.25 | 0.25 |
| Sales Factor | 0.5 | 0.5 |
| 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 | 5.6 |
| Internet Sales Tax | None | 5.6 |
| 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 | 2.57% |
| Top Personal Income Tax % | 0% | 4.54 |
| Professional Services Tax | N | N |
| Estate, inheritance/gift taxes beyond fed. Pick-up tax. | N | N |
| Motor Fuel Tax, 11 | 0.196 | 0.190 |
| Property Tax | | |
| On Land & Buildings, as share of personal income | 5.496 | 3.055 |
| Telecommunications Tax % | | |
| State/Local SalesTax | 0.00 | 8.20 |
| State/Local Wireless Rate | 8.17 | 11.96 |
| Workers Compensation Premium Index Rate | 2.18 | 1.60 |
| Unemployment Insurance Tax % (New Employers), 17 | 1.70 | 2.00 |
| Unemployment Insurance Time Period to Qualify for Experience Rating | 0.05 | 0.03 |
| Unemployment Insurance Tax Wage Bases, 17 | \$14,000 | \$7,000 |
| Unemployment Insurance Tax/ Per Employee, 17 | \$238 | \$140 |
| Unemployment Insurance Number of Benefit Weeks | 26 | 9 to 26 |
| State Trust Fund negative loan balance to Federal Gov. (April, 2015) | 0.00 | 78,439,630.81 |
| Gasoline Excise Tax (cents per gallon) | 22.2 | 18.0 |
| Diesel Excise Tax (cents per gallon) | 22.2 | 26.0 |
| Tobacco Excise Tax (cents per pack of 20) | 1.8 | 2.0 |
| State Taxes as Percentage of Personal Income | 8.0% | 8.9% |
| Small Business Tax Index: 2014 (1= Best 50= Worst) | 18 | 13 |
| Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst) | 7 | 21 |
| FINANCIAL & GOVERNMENT COMPARISONS | | |
| Tax burden - State/Local, % of Income 2017 | 6.7% | 8.2% |
| State Government Tax Revenue, 2016 (in thousands) | \$2,641,946 | \$14,676,375 |
| Per Capita State Government Tax Collections, 2015 | \$1,720 | \$1,944 |
| State Cash Solvency Index FY 2015 | -2.14 | -2.45 |
| State Long-Run Solvency FY 2015 | -0.53 | 0.03 |
| Public Sector Pensions-% funded 2015 | 65% | 63% |
| Per Capita State Government Debt Outstanding, 2014 | \$7,394 | \$2,128 |
| Gross Domestic Product by State, 2015-2016 (% change) | \$0 | \$0 |
| State Government Bond Rating 2015 | Aa1/AA/AA+ | Aa3/AA-NR |
| State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest) | 22 | 11 |
| Cost of Living Index, Second Quarter 2017 | 11200.0% | 9650.0% |
| Number of Bureaucrats , 2013 | 87201.00 | 334437.00 |
| Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017 | 5 | 25 |
| % of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4% | 22.40 | 28.10 |
| Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) | 3 | 4 |
| Median Household Income (2015 Rankings) (1-Highest 50-Lowest) | 2 | 32 |
| Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest) | 7 | 42 |
| State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt) | 34 | 22 |
| 2016 Forbes Best States for Business (1=Best, 50=Worst) | 36 | 26 |
| Millionaires, Per Capita 2015, (1= Highest, 50=Lowest) | 7 | 34 |
| Average Yearly Legislative Salaries | \$100 | \$24,000 |
| Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst) | 1 | 14 |
| ENERGY & ENVIRONMENT | | |
| Electricity, August 2016, (Cents Per Kil Hr.) | 18.2 | 12.6 |
| Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours) | 2,710 | 6,941 |
| Natural Gas, 2015 (Dollars Per Thousand Cubit Feet) | 16.18 | 9.64 |
| 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 | 1.93 |
| Energy Consumption, 2015 (Trillions BTU) | 305.2 | 1439.9 |
| Total Pollution Released in 2015 | 471,294 | 85,520,478 |
| Total Air Emissions in 2015 | 322,928 | 2,278,195 |
| REAL ESTATE | | |

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|--|--|---------------------|-------------------|
| | | NH | AZ |
| | Office, Class A, average PSF (largest City) April 2015 | \$12.00 - \$19.00 | \$19.00 - \$28.00 |
| | Industrial flex, average cost PSF (largest City) | \$7.00 - \$10.00 | \$7.00 - \$10.00 |
| | 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, 2016 | \$54,218 | \$48,089 |
| | Average Hourly Earnings For Production Workers, 2016 | \$20.67 | \$17.61 |
| | Percent Change in Average Annual Pay: 2015 to 2016 | 2.0 | 1.3 |
| | Civilian Labor Force in July 2017 | 752,897 | 3,307,813 |
| | Workers' Compensation Benefit Payments, 2015 | \$222,064 | \$740,783 |
| | Nonfarm Employees in Manufacturing, November 2016 (in thousands) | 66,500 | 158,600 |
| | Nonfarm Employees in Government, November 2016 (in thousands) | 88,100 | 407,100 |
| | 2015, Occupational Injuries-Fatal (preliminary) | 18 | 69 |
| EDUCATION | | | |
| | Critical Reading SAT Score, 2016 | 527 | 528 |
| | Math SAT Score, 2016 | 531 | 532 |
| | Writing SAT Score, 2016 | 510 | 505 |
| | % of Students Taking SAT Exam, 2016 | 70.0 | 34.0 |
| | Reading NAEP Score, 2015, Grade 4 | 232 | 215 |
| | Reading NAEP Score, 2015, Grade 8 | 275 | 263 |
| | Math NAEP Score, 2015, Grade 4 | 249 | 238 |
| | Math NAEP Score, 2015, Grade 8 | 294 | 283 |
| | Projected High School Graduates 2016 | 13,530 | 59,050 |
| | Projected High School Student who receive no diploma, 2011 | 3,808 | 25,632 |

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| | | NH | AZ |
| | Public Elementary/Secondary Expenditures per pupil, 2013 | \$15,394.00 | \$6,949.00 |
| | % of Population Graduated from High School in 2015 | 87.3 | 75.1 |
| | % of Population With a Bachelor's Degree or More, 2015 | 35.7 | 27.7 |
| | % of Population With an Advanced Degree or More, 2015 | 13.7 | 10.3 |
| | Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015 | 12.5 | 23.1 |
| | Average Salary of Public School Teachers in 2012/13 | \$55,599 | \$49,885 |
| | Number of Public Libraries, 2010 | 233 | 220 |
| | Internet Terminals in Public Libraries 2014 | 1,460 | 5,593 |
| | Number of Institutions of Higher Education, 2013 | 43 | 156 |
| | Number of Charters Schools, 2016/17 | 26 | 547 |
| DEMOGRAPHICS | | | |
| | Net Migration 2014 - 2015 | 1,077 | 63,278 |
| | Median Age 2015 | 42.8 | 37.4 |
| | % Of Population 25 to 44 Years Old, 2015 | 23.4 | 25.7 |
| | % Change in Population 2013 to 2015 | -0.8 | 2.55 |
| | Poverty Rate, 2014 | 8.2 | 17.4 |
| | # of Public Aid Recipients 2015 (SNAP Participation Rates) | 106,296 | 999,401 |
| | % Births to Unmarried Women in 2015 | 34.0 | 46 |
| CRIME | | | |
| | Murders in 2015 | 14 | 309 |
| | Violent Crimes/100,000 Population, 2015 | 199.3 | 410.2 |
| | Property Crimes, 2015 | 23,229 | 207,107 |
| | Motor Vehicle Thefts in 2015 | 891 | 16,785 |
| | Aggravated Assault Rate per 100,000 in 2015 | 116 | 267.1 |
| | Crime Rate Rank, 2015 (1=Worst, 50=Best) | 48 | 10.0 |
| HEALTH INSURANCE | | | |
| | Average Family Premium per Employee Paid by Employer 2014 | \$18,126 | \$15,535 |
| | Average Monthly Premiums per Person - Individual Market 2014 | \$302.32 | \$215.68 |
| | Hospital Adjusted Expenses per Inpatient Day 2014 | \$2,476 | \$2,450 |
| | Retail Prescription Drugs Filled per Capita 2015 | 15.5 | 12.5 |
| | Broker Compensation by Health Insurance Market - Small Group 2013 | \$17.53 | \$18.27 |
| HEALTH | | | |
| | Healthiest States (1=best; 50=worst), 2016 | 6 | 29 |
| | Health Mandates 2012 | 38.0 | 35.0 |
| | Infant Mortality /1000 Live Births, 2016 | 5.0 | 5.7 |
| | % of Persons Not Covered by Health Insurance, 2016 of U.S. | 7.8 | 12.2 |
| | Physicians, 2017 | 3,987 | 16,792 |
| | Deaths by Accident, 2014 | 716 | 3,322 |
| | Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest | 33 | 41 |
| | Estimated New Cases of Cancer - 2017 | 8,670 | 35,810 |
| | Estimated Cancer Deaths Combined - 2017 | 2710 | 12050 |
| | Current Cigarette use, Percentage of Population, 2016 | 15.9 | 14.0 |
| | Bioterrorism, Disease & Disaster Preparedness Score, 2016 | 7 | 6 |
| | Potential # of illness during a severe Pandemic | 389,000 | 1,766,000 |
| | Potential # of deaths during a severe Pandemic | 10,000 | 38,000 |
| | Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average) | 7.3 | 6.0 |
| | % of Adults with Asthma - 2014 | 10.2 | 9.6 |
| | % of Adults with Diabetes - 2016 | 8.1 | 10.1 |
| | Fat Index Rank, 2015 (1 = most fat 50 = least fat) | 38 | 34 |
| | % of Children Overweight - 2015 | 12.2 | 10.9 |
| | % of Adults with Hypertension - 2011 | 26.1 | 24.7 |
| | Infectious Disease, Percentage of Population, 2010 | 6 | 15 |
| | Human West Nile Cases - 2016 | 0 | 78 |
| | Zika Virus Cases, from January - August, 2017 | 0 | 1 |
| COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter) | | | |
| | Average Median Apartment Rent, based on 2br, 2017 | \$1,350 | \$1,080 |
| | Average Listing Home Price, Feb 2017 | \$280,699 | \$309,489 |
| | Average "Check Engine" Light Repair Cost (Parts & Labor) | \$328 | \$378 |
| | Gasoline/Gallon 5/2018 | \$2.82 | \$377.76 |
| | Doctor Visit | \$145.00 | \$99.17 |
| | Average Auto Insurance Premium, 2016 | \$941.00 | \$1,188.00 |
| | Food | | |
| | Ground Beef (state capital) | \$4.67 | \$3.06 |
| | Chicken Breast per pound (major city) | \$4.09 | \$3.45 |
| | Milk (state capital) | \$3.46 | \$2.23 |
| | Dozen Eggs (state capital) | \$2.75 | \$2.35 |
| | Bread (state capital) | \$2.50 | \$1.99 |
| QUALITY OF LIFE: CHILD WELL - BEING | | | |
| | Overall State Ranking, 2017 | 1 | 46 |
| | Births of Low Birth weight as a percent of all Births in 2015 | 8.3 | 7.2 |
| | Child Death Rates (deaths per 100,000) 2015 | 11 | 16 |
| | Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015 | S | 35 |
| | Total Teen Birth (rate per 1,000 females ages 15-19), 2015 | 10.9 | 26.3 |
| | % of Teens Who Are High School Dropouts, 2015 | 2% | 6% |
| | % 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% | 26% |

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| | | NH | AZ |
| | % of Families with Children Headed by Single Parent, 2015 | 30% | 38% |
| | Drug Overdose Deaths - % change from 2014-2015 | 30.9 | 4.4 |
| | Registered Sex Offenders Per Capita June 2016 | 206 | 226 |
| SOCIAL CAPITAL | | | |
| | Lifestyles: Hours volunteered Last Year per Resident 2014 | 32.5 | 32.9 |
| | Donates to Charity (percent) | 57.7% | 49.5% |
| | Attended Public Meetings (percent) | 9.7% | 6.4% |

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| | NH | AZ |
| Active in Neighborhood (percent) | 9.7% | 6.4% |
| Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA) | 25% | 14% |
| Mean President Turnout 2016 | 73% | 56% |
| Av. Charitable Giving per IRS Tax Filers, 2013 | \$890 | \$1,082 |
| Residents who volunteer 2015 (rank) | 19 | 37 |
| GEOGRAPHY | | |
| Total Area of States in Square Miles | 9,349 | 113,990 |
| Highest Point of Elevation in Feet | 6,288 | 12,633 |
| % of Days that are Sunny | 44 | 85 |
| Hazardous Weather Fatalities in 2016 | 1 | 11 |
| # of Deaths by Lighting Strikes from 2007-2016 | 0 | 15 |
| # of Earthquakes by State from 2010-2015 | 1 | 61 |
| # of Tornadoes, in 2016 | 2 | 3 |
| HOUSING | | |
| New Housing Units Authorized in 2016 | 3,607 | 35,900 |
| Homeownership Rate, 2015 | 71.6 | 61.7 |
| % Change in House Prices: 2015 to 2016 | 3.5 | 6.7 |
| % Change in Existing Home Sales: 2012 to 2016 | 17.8 | 66.3 |
| POPULATION | | |
| Population in 2017 | 1,335,832 | 7,026,629 |
| Population 18 to 24 Year Old in 2015 | 129,025 | 672,434 |
| Population 25 to 44 Years Old in 2015 | 311,207 | 1,755,258 |
| Average Family Size in 2015 | 3.01 | 3.34 |
| % of Eligible Voters Reported Registered, 2014 | 68.3% | 62.3% |
| # of State Legislators, 2016 | 424 | 90 |
| TRIVIA FACTS | | |
| State Nickname | Granite State | Grand Canyon State |
| State Capital | Concord | Phoenix |
| Governor - Apr. 2017 | Chris Sununu (R) | Doug Ducey (R) |
| State Song | Old New Hampshire | Arizona |
| State Flower | Purple Lilac | Saguaro Cactus Blossom |
| State Tree | White Birch | Palo Verde |
| State Bird | Purple Finch | Cactus Wren |
| State Motos | Live Free or Die | God Enriches |
| COOLNESS FACTORS - NH | | |
| Top 10 Up and Coming US Cities for Tech Jobs, July 2015 - Zip Recruiter | | |
| Best Cities to Raise Children, 2012 - Kiplinger Personal Finance | | |
| Strongest State in the Union - 2016 - Politico | | |
| America's Top 10 Smartest Cities 2014 - WalletHub | | |
| Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property) | | |
| America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine | | |
| 11 Coolest Road Trips in the US, 2014 - BuzzFeed.com | | |
| America's Most Beautiful Town Squares, 2014 - Travel + Leisure | | |
| Top Small Business Friendly States, 2015 - Thumbtack.com | | |
| 10 Best Cities for Small Business in the US, 2015 - Thumbtack.com | | |
| Best State Capitals to Live in, 2016 - SmartAsset.com | | |
| Top 10 High-Tech Density, 2016 - BloombergInnovation Index | | |
| #37 Best Cities for Outdoor Activities - Manchester, niche.com, 2017 | | |
| #16 Top Best Places to Live - Nashua (#1 1987, 1997) Money, 2016 | | |
| #10 Best Run City Nashua - Nashua, WalletHub, 2016 | | |
| #8 Next Top 10 Cities for high Tech Jobs - Manchester, Fast Company, 2015 | | |

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|---|---------------------|--|------------------|
| | | | NH |
| | | | AZ |
| | Last Updates | | 5/11/2018 |
| | | | 5/11/2018 |
| | #REF! | | |
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| All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. | | | |
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