



STATE TO STATE COMPARISONS 2018

	NH	CA
		
TAXES		
Corporate Income Tax Rate	8.2% *	8.84%
Apportionment Formula		
Property Factor	25%	25%
Payroll Factor	25%	25%
Sales Factor	50%	50%
Throwback Rule	Yes	Yes
NOL Deductions		
Carryback (Years)	0	2
Carryforward (Years)	10	20
LLCs Recognized	No	Yes
S-corps Recognized	No	Yes
Sales Tax & Use Tax %	None	7.5
Internet Sales Tax	None	6.3
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	0.91%
Top Personal Income Tax %	0%	13.3
Professional Services Tax	N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
Motor Fuel Tax, 11	0.20	0.53
Property Tax		
On Land & Buildings, as share of personal income	5.496	3.191
Telecommunications Tax %		
State/Local Sales Tax	0.00	8.75
State/Local Wireless Rate	8.17	10.21
Workers Compensation Premium Index Rate	2.18	3.48
Unemployment Insurance Tax % (New Employers), 17	1.70	3.40
Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	1.50
Unemployment Insurance Tax Wage Bases, 17	\$14,000	\$7,000
Unemployment Insurance Tax/ Per Employee, 17	\$238	\$238
Unemployment Insurance Number of Benefit Weeks	26	14 to 26
State Trust Fund negative loan balance to Federal Gov. (April, 2015)	0.00	8,241,741,494.17
Gasoline Excise Tax (cents per gallon)	\$22.20	\$27.80
Diesel Excise Tax (cents per gallon)	\$22.20	\$16.00
Tobacco Excise Tax (cents per pack of 20)	\$1.78	\$2.87
State Taxes as Percentage of Personal Income	8.0%	11.4%
Small Business Tax Index: 2014 (1= Best 50= Worst)	18	50
Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)	7	48
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2017	6.7%	9.5%
State Government Tax Revenue, 2016 (in thousands)	\$2,641,946	\$155,231,252
Per Capita State Government Tax Collections, 2015	\$1,720	\$3,558
State Cash Solvency Index FY 2015	-2.14	-2.56
State Long-Run Solvency FY 2015	-0.53	-1.92
Public Sector Pensions-% funded 2015	65%	74%
Per Capita State Government Debt Outstanding, 2014	\$7,394	\$4,042
Gross Domestic Product by State, 2015-2016 (% change)	\$0	\$0
State Government Bond Rating 2015	Aa1/AA/AA+	A1/A+/A+
State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	27
Cost of Living Index, Second Quarter 2017	11200.0%	14560.0%
Number of Bureaucrats , 2013	87201.00	2093138.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	47
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	32.60
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	3	4
Median Household Income (2015 Rankings) (1-Highest 50-Lowest)	2	14
Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)	7	6
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	2
2016 Forbes Best States for Business (1=Best, 50=Worst)	36	30
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	12
Average Yearly Legislative Salaries	\$100	\$100,113
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	49
ENERGY & ENVIRONMENT		
Electricity, August 2016, (Cents Per Kil Hr.)	18.2	18.9
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawatthours)	2,710	58,881
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	11.39
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	2.51
Energy Consumption, 2015 (Trillions BTU)	305.2	7,676.3
Total Pollution Released in 2015	471,294	31,262,132
Total Air Emissions in 2015	322,928	7,905,352

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REAL ESTATE			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$30.00 - \$40.00
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$15.00 - \$25.00
	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, 2016	\$54,218	\$54,873
	Average Hourly Earnings For Production Workers, 2016	\$20.67	\$21.89
	Percent Change in Average Annual Pay: 2015 to 2016	2.0	2.0
	Civilian Labor Force in July 2017	752,897	19,136,914
	Workers' Compensation Benefit Payments, 2015	\$222,064	\$12,065,579
	Nonfarm Employees in Manufacturing, November 2016 (in thousands)	66,500	1,281,300
	Nonfarm Employees in Government, November 2016 (in thousands)	88,100	2,538,500
	2015, Occupational Injuries-Fatal (preliminary)	18	388
EDUCATION			
	Critical Reading SAT Score, 2016	527	491
	Math SAT Score, 2016	531	500
	Writing SAT Score, 2016	510	485

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% of Students Taking SAT Exam, 2016	70.0	60.0
Reading NAEP Score, 2015, Grade 4	232	213
Reading NAEP Score, 2015, Grade 8	275	259
Math NAEP Score, 2015, Grade 4	249	232
Math NAEP Score, 2015, Grade 8	294	275
Projected High School Graduates 2016	13,530	371,530
Projected High School Student who receive no diploma, 2011	3,808	139,421
Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$9,202.00
% of Population Graduated from High School in 2015	87.3	80.4
% of Population With a Bachelor's Degree or More, 2015	35.7	32.3
% of Population With a Advanced Degree or More, 2015	13.7	12.0
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015	12.5	23.6
Average Salary of Public School Teachers in 2012/13	\$55,599	\$69,324
Number of Public Libraries, 2010	233	1117
Internet Terminals in Public Libraries 2014	1,460	21,735
Number of Institutions of Higher Education, 2013	43	1,246
Number of Charters Schools, 2016/17	26	1,253
DEMOGRAPHICS		
Net Migration 2014 - 2015	1,077	103,503
Median Age 2015	42.8	36.2
% Of Population 25 to 44 Years Old, 2015	23.4	28.2
% Change in Population 2013 to 2015	-0.8	2.63
Poverty Rate, 2014	8.2	15.3
# of Public Aid Recipients 2015 (SNAP Participation Rates)	106,296	4,417,772
% Births to Unmarried Women in 2015	34.0	39
CRIME		
Murders in 2015	14	1,861
Violent Crimes/100,000 Population, 2015	199.3	426.3
Property Crimes, 2015	23,229	1,024,914
Motor Vehicle Thefts in 2015	891	170,993
Aggravated Assault Rate per 100,000 in 2015	116	253.8
Crime Rate Rank, 2015 (1=Worst, 50=Best)	48	23.0
HEALTH INSURANCE		
Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$17,444
Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$224.75
Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$3,146
Retail Prescription Drugs Filled per Capita 2015	15.5	11.8
Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$33.85
HEALTH		
Healthiest States (1=best; 50=worst), 2016	6	16
Health Mandates 2012	38.0	56.0
Infant Mortality /1000 Live Births, 2016	5.0	4.5
% of Persons Not Covered by Health Insurance, 2016 of U.S.	7.8	10.5
Physicians, 2017	3,987	103,926
Deaths by Accident, 2014	716	11,804
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	12
Estimated New Cases of Cancer - 2017	8670	176140
Estimated Cancer Deaths Combined - 2017	2710	59400
Current Cigarette use, Percentage of Population, 2016	15.9	11.7
Bioterrorism, Disease & Disaster Preparedness Score, 2016	7	8
Potential # of illness during a severe Pandemic	389,000	10,713,000
Potential # of deaths during a severe Pandemic	10,000	253,000
Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	6.7
% of Adults with Asthma - 2014	10.2	7.8
% of Adults with Diabetes - 2016	8.1	10.0
Fat Index Rank, 2015 (1 = most fat 50 = least fat)	38	47
% of Children Overweight - 2015	12.2	13.9
% of Adults with Hypertension - 2011	26.1	25.5
Infectious Disease, Percentage of Population, 2010	6	20
Human West Nile Cases - 2016	0	424
Zika Virus Cases, from January - August, 2017	0	22
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Median Apartment Rent, based on 2br, 2017	\$1,350	\$2,180
Average Listing Home Price, Feb 2017	\$280,699	\$629,177
Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$365
Gasoline/Gallon 3/2018	\$2.47	\$3.37
Doctor Visit	\$145.00	\$100.28
Average Auto Insurance Premium, 2016	\$941.00	\$1,752.00
Food		
Ground Beef (state capital)	\$4.67	\$3.91
Chicken Breast per pound (major city)	\$4.09	\$4.27
Milk (state capitol)	\$3.46	\$3.62
Dozen Eggs (state capital)	\$2.75	\$3.07
Bread (state capital)	\$2.50	\$2.98
QUALITY OF LIFE: CHILD WELL - BEING		

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Overall State Ranking, 2017	1	37
Births of Low Birth weight as a percent of all Births in 2015	8.3	6.8
Child Death Rates (deaths per 100,000) 2015	11	12
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015	S	29.0
Total Teen Birth (rate per 1,000 females ages 15-19), 2015	10.9	19.0
% of Teens Who Are High School Dropouts, 2015	2%	3%

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% of Teens Not Attending School and Not Working , 2014	5%	7%
% of Children Whose Parents Lack Secure Employment, 2014	24%	33%
% of Children in Poverty , 2014	13%	23%
% of Families with Children Headed by Single Parent, 2015	30%	34%
Drug Overdose Deaths - % change from 2014-2015	30.9	1.8
Registered Sex Offenders Per Capita June 2016	206	264
SOCIAL CAPITAL		
Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	31.9
Donates to Charity (percent)	57.7%	47.4%
Attended Public Meetings (percent)	9.7%	6.9%
Active in Neighborhood (percent)	9.7%	7.1%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.14
Mean President Turnout 2016	73%	58%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,558
Residents who volunteer 2015 (rank)	19	33
GEOGRAPHY		
Total Area of States in Square Miles	9,349	163,695
Highest Point of Elevation in Feet	6,288	14,494
% of Days that are Sunny	44	72
Hazardous Weather Fatalities in 2016	1	22
# of Deaths by Lighting Strikes from 2007-2016	0	6
# of Earthquakes by State from 2010-2015	1	1,545
# of Tornadoes, in 2016	2	7
HOUSING		
New Housing Units Authorized in 2016	3,607	100,265
Homeownership Rate, 2015	71.6	54.3
% Change in House Prices: 2015 to 2016	3.5	7.2
% Change in Existing Home Sales: 2012 to 2016	17.8	61.8
POPULATION		
Population in 2017	1,335,832	39,849,872
Population 18 to 24 Year Old in 2015	129,025	3,935,102
Population 25 to 44 Years Old in 2015	311,207	11,023,370
Average Family Size in 2015	3.01	3.56
% of Eligible Voters Reported Registered, 2014	68.3%	57.7%
# of State Legislators, 2016	424	120
TRIVIA FACTS		
State Nickname	Granite State	Golden State
State Capital	Concord	Sacramento
Governor - Apr. 2017	Chris Sununu (R)	Jerry Brown (D)
State Song	Old New Hampshire	I Love You, California
State Flower	Purple Lilac	Golden Poppy
State Tree	White Birch	California Redwood
State Bird	Purple Finch	California Valley Quail
State Motos	Live Free or Die	Eureka
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		
Last Updates	3/13/2018	3/13/2018

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* 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.		