

STATE TO STATE COMPARISONS 2018

NH



ID



TAXES

Corporate Income Tax Rate	7.90%	7.40%
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	6
Internet Sales Tax	None	5
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	0.03%
Top Personal Income Tax %	0%	7.4
Professional Services Tax	N	N
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	5.496	2.59
Telecommunications Tax %		
State/Local Sales Tax	0.00	6.00
State/Local Wireless Rate	8.17	2.62
Workers Compensation Premium Index Rate	2.18	2.01
Unemployment Insurance Tax % (New Employers), 17	1.70	1.40
Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.54
Unemployment Insurance Tax Wage Bases, 17	\$14,000	\$37,800
Unemployment Insurance Tax/ Per Employee, 17	\$238	\$527
Unemployment Insurance Number of Benefit Weeks	26	10 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	32.0
Diesel Excise Tax (cents per gallon)	22.2	32.0
Tobacco Excise Tax (cents per pack of 20)	1.8	0.6
State Taxes as Percentage of Personal Income	8.0%	9.5%
Small Business Tax Index: 2014 (1= Best 50= Worst)	18	38
Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)	7	20

FINANCIAL & GOVERNMENT COMPARISONS

Tax burden - State/Local, % of Income 2017	6.7%	7.8%
State Government Tax Revenue, 2016 (in thousands)	\$2,641,946	\$4,209,514
Per Capita State Government Tax Collections, 2015	\$1,720	\$2,246
State Cash Solvency Index FY 2015	-2.14	2.03
State Long-Run Solvency FY 2015	-0.53	2.82
Public Sector Pensions-% funded 2015	65%	92%
Per Capita State Government Debt Outstanding, 2014	\$7,394	\$2,206
Gross Domestic Product by State, 2015-2016 (% change)	\$0	\$0
State Government Bond Rating 2015	Aa1/AA/AA+	Aa1/AA+/AA+
Cost of Living Index, Second Quarter 2017	11200.0%	9130.0%
Number of Bureaucrats , 2013	87201.00	102485.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	3
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	44.80
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	3	4
Median Household Income (2015 Rankings) (1-Highest 50-Lowest)	2	35
Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)	7	45
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	26
2016 Forbes Best States for Business (1=Best, 50=Worst)	36	18
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	46
Average Yearly Legislative Salaries	\$100	\$16,684
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	7

ENERGY & ENVIRONMENT

Electricity, August 2016, (Cents Per Kil Hr.)	18.2	10.5
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	10,168
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	8.59
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	1.72
Energy Consumption, 2015 (Trillions BTU)	305.2	524.4
Total Pollution Released in 2015	471,294	46,978,782
Total Air Emissions in 2015	322,928	4,786,154

REAL ESTATE

Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$15.00 - \$19.50
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	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$6.00 - \$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	Y
	Average Annual Pay, 2016	\$54,218	\$39,543
	Average Hourly Earnings For Production Workers, 2016	\$20.67	\$19.74
	Percent Change in Average Annual Pay: 2015 to 2016	2.0	2.2
	Civilian Labor Force in July 2017	752,897	818,046
	Workers' Compensation Benefit Payments, 2015	\$222,064	\$262,674
	Nonfarm Employees in Manufacturing, November 2016 (in thousands)	66,500	65,000
	Nonfarm Employees in Government, November 2016 (in thousands)	88,100	122,200
	2015, Occupational Injuries-Fatal (preliminary)	18	36
EDUCATION			
	Critical Reading SAT Score, 2016	527	465
	Math SAT Score, 2016	531	453
	Writing SAT Score, 2016	510	446
	% of Students Taking SAT Exam, 2016	70.0	100.0
	Reading NAEP Score, 2015, Grade 4	232	222
	Reading NAEP Score, 2015, Grade 8	275	269
	Math NAEP Score, 2015, Grade 4	249	239
	Math NAEP Score, 2015, Grade 8	294	284
	Projected High School Graduates 2016	13,530	17,090
	Projected High School Student who receive no diploma, 2011	3,808	5,192

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Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$8,528.00	
% of Population Graduated from High School in 2015		87.3	N/A	
% of Population With a Bachelor's Degree or More, 2015		35.7	26.0	
% of Population With an Advanced Degree or More, 2015		13.7	8.2	
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015		12.5	18.6	
Average Salary of Public School Teachers in 2012/13		\$55,599	\$49,734	
Number of Public Libraries, 2010		233	144	
Internet Terminals in Public Libraries 2014		1,460	1,791	
Number of Institutions of Higher Education, 2013		43	33	
Number of Charters Schools, 2016/17		26	52	
DEMOGRAPHICS				
Net Migration 2014 - 2015		1,077	9,097	
Median Age 2015		42.8	35.8	
% Of Population 25 to 44 Years Old, 2015		23.4	25.4	
% Change in Population 2013 to 2015		-0.8	2.74	
Poverty Rate, 2014		8.2	2.7	
# of Public Aid Recipients 2015 (SNAP Participation Rates)		106,296	196,872	
% Births to Unmarried Women in 2015		34.0	28.0	
CRIME				
Murders in 2015		14	32	
Violent Crimes/100,000 Population, 2015		199.3	215.6	
Property Crimes, 2015		23,229	28,858	
Motor Vehicle Thefts in 2015		891	1,871	
Aggravated Assault Rate per 100,000 in 2015		116	160.1	
Crime Rate Rank, 2015 (1=Worst, 50=Best)		48	47.0	
HEALTH INSURANCE				
Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$14,729	
Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$198.91	
Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$2,611	
Retail Prescription Drugs Filled per Captia 2015		15.5	12.0	
Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$20.30	
HEALTH				
Healthiest States (1=best; 50=worst), 2016		6	15	
Health Mandates 2012		38.0	13.0	
Infant Mortality /1000 Live Births, 2016		5.0	5.6	
% of Persons Not Covered by Health Insurance, 2016 of U.S.		7.8	12.3	
Physicians, 2017		3,987	2,822	
Deaths by Accident, 2014		716	765	
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	19	
Estimated New Cases of Cancer - 2017		8670	7310	
Estimated Cancer Deaths Combined - 2017		2710	2900	
Current Cigarette use, Percentage of Population, 2016		15.9	13.8	
Bioterrorism, Disease & Disaster Preparedness Score, 2016		7	3	
Potential # of illness during a severe Pandemic		389,000	425,000	
Potential # of deaths during a severe Pandemic		10,000	9,000	
Head		7.3	6.5	
% of Adults with Asthma - 2014		10.2	8.6	
% of Adults with Diabetes - 2016		8.1	8.1	
Fat Index Rank, 2015 (1 = most fat 50 = least fat)		38	33	
% of Children Overweight - 2015		12.2	11.1	
% of Adults with Hypertension - 2011		26.1	25.2	
Infectious Disease, Percentage of Population, 2010		6	4	
Human West Nile Cases - 2016		0	9	
Zika Virus Cases, from January - August, 2017		0	0	
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)				
Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$800	
Average Listing Home Price, Feb 2017		\$280,699	\$311,892	
Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$380	
Gasoline/Gallon 5/2018		\$2.82	\$3.13	
Doctor Visit		\$145.00	\$127.33	
Average Auto Insurance Premium, 2016		\$941.00	\$935.00	
Food				
Ground Beef (state capital)		\$4.67	\$3.88	
Chicken Breast per pound (major city)		\$4.09	\$2.43	
Milk (state capital)		\$3.46	\$2.21	
Dozen Eggs (state capital)		\$2.75	\$1.60	
Bread (state capital)		\$2.50	\$1.97	
QUALITY OF LIFE: CHILD WELL - BEING				
Overall State Ranking, 2017		1	20	
Births of Low Birth weight as a percent of all Births in 2015		8.3	6.6	
Child Death Rates (deaths per 100,000) 2015		11	14	
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015		S	44	
Total Teen Birth (rate per 1,000 females ages 15-19), 2015		10.9	22.5	
% of Teens Who Are High School Dropouts, 2015		2%	6%	
% of Teens Not Attending School and Not Working , 2014		5%	7%	
% of Children Whose Parents Lack Secure Employment, 2014		24%	24%	
% of Children in Poverty , 2014		13%	19%	

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% of Families with Children Headed by Single Parent, 2015		30%	25%
Drug Overdose Deaths - % change from 2014-2015		30.9	3.6
Registered Sex Offenders Per Capita June 2016		206	263

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SOCIAL CAPITAL		
Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	47.2
Donates to Charity (percent)	57.7%	54.0%
Attended Public Meetings (percent)	9.7%	10.0%
Active in Neighborhood (percent)	9.7%	103.0%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.16
Mean President Turnout 2016	73%	61%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,324
Residents who volunteer 2015 (rank)	19	5
GEOGRAPHY		
Total Area of States in Square Miles	9,349	83,569
Highest Point of Elevation in Feet	6,288	12,662
% of Days that are Sunny	44	64
Hazardous Weather Fatalities in 2016	1	1
# of Deaths by Lighting Strikes from 2007-2016	0	1
# of Earthquakes by State from 2010-2015	1	95
# of Tornadoes, in 2016	2	1
HOUSING		
New Housing Units Authorized in 2016	3,607	11,476
Homeownership Rate, 2015	71.6	70.0
% Change in House Prices: 2015 to 2016	3.5	8.9
% Change in Existing Home Sales: 2012 to 2016	17.8	45.9
POPULATION		
Population in 2017	1,335,832	1,695,178
Population 18 to 24 Year Old in 2015	129,025	155,924
Population 25 to 44 Years Old in 2015	311,207	420,323
Average Family Size in 2015	3.01	3.31
% of Eligible Voters Reported Registered, 2014	68.3%	60.7%
# of State Legislators, 2016	424	105
TRIVIA FACTS		
State Nickname	Granite State	Gem State
State Capital	Concord	Boise
Governor - Apr. 2017	Chris Sununu (R)	C.L. "Butch" Otter (R)
State Song	Old New Hampshire	Here We Have Idaho
State Flower	Purple Lilac	Syringa
State Tree	White Birch	White Pine
State Bird	Purple Finch	Mountain Bluebird
State Motos	Live Free or Die	Let it be perpetual
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		

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