



<b>STATE TO STATE COMPARISONS 2018</b>			
		NH	MA
			
<b>TAXES</b>			
Corporate Income Tax Rate		7.9%	8.0%
Apportionment Formula			
Property Factor		25%	25%
Payroll Factor		25%	25%
Sales Factor		50%	50%
Throwback Rule		Yes	Yes
NOL Deductions			
Carryback (Years)		0.0	0.0
Carryforward (Years)		10	20
LLCs Recognized		No	Yes
S-corps Recognized		No	Yes
Sales Tax & Use Tax %		None	6.25
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	None
Top Personal Income Tax %		0%	5.1
Professional Services Tax		N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
Motor Fuel Tax, 11		0.196	0.265
Property Tax			
On Land & Buildings, as share of personal income		5.496	3.762
Telecommunications Tax %			
State/Local SalesTax		0.00	6.25
State/Local Wireless Rate		8.17	7.79
Workers Compensation Premium Index Rate		2.18	1.17
Unemployment Insurance Tax % (New Employers), 17		1.70	1.87
Unemployment Insurance Time Period to Qualify for Experience Rating		0.05	1.26
Unemployment Insurance Tax Wage Bases, 17		\$14,000	\$15,000
Unemployment Insurance Tax/ Per Employee, 17		\$238	\$281
Unemployment Insurance Number of Benefit Weeks		26	10 to 30
State Trust Fund negative loan balance to Federal Gov. (April, 2015)		0.00	0.00
Gasoline Excise Tax (cents per gallon)		22.2	24.0
Diesel Excise Tax (cents per gallon)		22.2	24.0
Tobacco Excise Tax (cents per pack of 20)		1.8	3.5
State Taxes as Percentage of Personal Income		8.0%	10.3%
Small Business Tax Index: 2014 (1= Best 50= Worst)		18	31
Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)		7	22
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
Tax burden - State/Local, % of Income 2017		6.7%	9.0%
State Government Tax Revenue, 2016 (in thousands)		\$2,641,946	\$27,283,005
Per Capita State Government Tax Collections, 2015		\$1,720	\$3,741
State Cash Solvency Index FY 2015		-2.14	-2.88
State Long-Run Solvency FY 2015		-0.53	-3.95
Public Sector Pensions-% funded 2015		65%	62%
Per Capita State Government Debt Outstanding, 2014		\$7,394	\$10,989
Gross Domestic Product by State, 2015-2016 (% change)		\$0	\$0
State Government Bond Rating 2015		Aa1/AA/AA+	Aa1/AA+/AA+
State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)		22	28
Cost of Living Index, Second Quarter 2017		11200.0%	13050.0%
Number of Bureaucrats , 2013		87201.00	382911.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017		5	14
% of State + Local Spending, as Measured by the GDP, 92-00			
inflation over same period was 16.4%		22.40	36.90
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		3	3
Median Household Income (2015 Rankings) (1-Highest 50-Lowest)		2	10
Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)		7	2
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)		34	11
2016 Forbes Best States for Business (1=Best, 50=Worst)		36	19
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)		7	6
Average Yearly Legislative Salaries		\$100	\$60,032
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		1	33
<b>ENERGY &amp; ENVIRONMENT</b>			
Electricity, August 2016, (Cents Per Kil Hr.)		18.2	18.3
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)		2,710	2,270
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)		16.18	13.02
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	2.47
Energy Consumption, 2015 (Trillions BTU)		305.2	1,444.9
Total Pollution Released in 2015		471,294	3,392,685
Total Air Emissions in 2015		322,928	1,366,740
<b>REAL ESTATE</b>			

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Office, Class A, average PSF (largest City)	April 2015	\$12.00 - \$19.00	\$36.00 - \$49.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$13.00 - \$20.00
New construction, manufacturing, 24 ft. clear			
25k to 50k, average cost PSF		\$115.00 - \$125.00	N/A
<b>LABOR</b>			
Right to Work State		N	N
Average Annual Pay, 2016		\$54,218	\$68,082
Average Hourly Earnings For Production Workers, 2016		20.67	\$22.79
Percent Change in Average Annual Pay: 2015 to 2016		2.0	1.2
Civilian Labor Force in July 2017		\$752,897	\$3,697,674
Workers' Compensation Benefit Payments, 2015		222,064	1,129,393
Nonfarm Employees in Manufacturing, November 2016 (in thousands)		66,500	251,000
Nonfarm Employees in Government, November 2016 (in thousands)		88,100	459,500
2015, Occupational Injuries-Fatal (preliminary)		18	69
<b>EDUCATION</b>			
Critical Reading SAT Score, 2016		527	517
Math SAT Score, 2016		531	530
Writing SAT Score, 2016		510	506
% of Students Taking SAT Exam, 2016		70	86
Reading NAEP Score, 2015, Grade 4		232	235
Reading NAEP Score, 2015, Grade 8		275	274
Math NAEP Score, 2015, Grade 4		249	251
Math NAEP Score, 2015, Grade 8		294	297
Projected High School Graduates 2016		13,530	63,010
Projected High School Student who receive no diploma, 2011		3,808	13,388
Public Elementary/Secondary Expenditures per pupil, 2013		15,394	\$15,211.00
% of Population Graduated from High School in 2015		87	85.0

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	% of Population With a Bachelor's Degree or More, 2015		36	41.5
	% of Population With a Advanced Degree or More, 2015		13.7	18.4
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015		13	13.3
	Average Salary of Public School Teachers in 2012/13		55,599	\$73,129
	Number of Public Libraries, 2010		233	464
	Internet Terminals in Public Libraries 2014		1,460	6,429
	Number of Institutions of Higher Education, 2013		43	261
	Number of Charters Schools, 2016/17		26	81
<b>DEMOGRAPHICS</b>				
	Net Migration 2014 - 2015		1,077	21,703
	Median Age 2015		43	39
	% Of Population 25 to 44 Years Old, 2015		23	26
	% Change in Population 2013 to 2015		(0.8)	1.3
	Poverty Rate, 2014		8.2	12
	# of Public Aid Recipients 2015 (SNAP Participation Rates)		106,296	785,778
	% Births to Unmarried Women in 2015		34	33
<b>CRIME</b>				
	Murders in 2015		14	128
	Violent Crimes/100,000 Population, 2015		199.3	390.9
	Property Crimes, 2015		23,229	114,871
	Motor Vehicle Thefts in 2015		891	8,069
	Aggravated Assault Rate per 100,000 in 2015		116	280.7
	Crime Rate Rank, 2015 (1=Worst, 50=Best)		48	42.0
<b>HEALTH INSURANCE</b>				
	Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$17,702
	Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$456.39
	Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$2,695
	Retail Prescription Drugs Filled per Captia 2015		15.5	11.1
	Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$13.91
<b>HEALTH</b>				
	Healthiest States (1=best; 50=worst), 2016		6	2
	Health Mandates 2012		38	49
	Infant Mortality /1000 Live Births, 2016		5	4.3
	% of Persons Not Covered by Health Insurance, 2016 of U.S.		7.8	3.1
	Physicians, 2017		3,987	32,478
	Deaths by Accident, 2014		716	2,692
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	28
	Estimated New Cases of Cancer - 2017		8,670	37,130
	Estimated Cancer Deaths Combined - 2017		2710	12620
	Current Cigarette use, Percentage of Population, 2016		15.9	14.0
	Bioterrorism, Disease & Disaster Preparedness Score, 2016		7	10
	Potential # of illness during a severe Pandemic		389,000	1,895,000
	Potential # of deaths during a severe Pandemic		10,000	55,000
	Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average)		7.3	7.3
	% of Adults with Asthma - 2014		10.2	12.0
	% of Adults with Diabetes - 2016		8.1	8.9
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)		38	46
	% of Children Overweight - 2015		12.2	11.0
	% of Adults with Hypertension - 2011		26.1	25.6
	Infectious Disease, Percentage of Population, 2010		6	14
	Human West Nile Cases - 2016		0	16
	Zika Virus Cases, from January - August, 2017		0	7
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>				
	Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$2,470
	Average Listing Home Price, Feb 2017		\$280,699	\$547,446
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$376
	Gasoline/Gallon 5/2018		\$2.82	\$2.88
	Doctor Visit		\$145.00	\$190.52
	Average Auto Insurance Premium, 2016		\$941.00	\$1,325.00
	Food			
	Ground Beef (state capital)		\$4.67	\$3.72
	Chicken Breast per pound (major city)		\$4.09	\$5.07
	Milk (state capital)		\$3.46	\$3.06
	Dozen Eggs (state capital)		\$2.75	\$2.88
	Bread (state capital)		\$2.50	\$2.50
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>				
	Overall State Ranking, 2017		1	2
	Births of Low Birth weight as a percent of all Births in 2015		8.3	9.0
	Child Death Rates (deaths per 100,000 ) 2015		11	11
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015		S	21
	Total Teen Birth (rate per 1,000 females ages 15-19), 2015		10.9	9.4
	% of Teens Who Are High School Dropouts, 2015		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%	15%
	% of Families with Children Headed by Single Parent, 2015		30%	33%
	Drug Overdose Deaths - % change from 2014-2015		30.9	35.3

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	Registered Sex Offenders Per Capita June 2016	206	168

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<b>SOCIAL CAPITAL</b>				
	Lifestyles: Hours volunteered Last Year per Resident 2014		32.5	28.1
	Donates to Charity (percent)		57.7%	53.8%
	Attended Public Meetings (percent)		9.7%	9.8%
	Active in Neighborhood (percent)		9.7%	6.9%
	Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)		0.25	0.18
	Mean President Turnout 2016		73%	68%
	Av. Charitable Giving per IRS Tax Filers, 2013		\$890	\$1,542
	Residents who volunteer 2015 (rank)		19	31
<b>GEOGRAPHY</b>				
	Total Area of States in Square Miles		9,349	10,554
	Highest Point of Elevation in Feet		6,288	3,491
	% of Days that are Sunny		44	55
	Hazardous Weather Fatalities in 2016		1	4
	# of Deaths by Lighting Strikes from 2007-2016		0	6
	# of Earthquakes by State from 2010-2015		1	0
	# of Tornadoes, in 2016		2	2
<b>HOUSING</b>				
	New Housing Units Authorized in 2016		3,607	15,407
	Homeownership Rate, 2015		71.6	60.5
	% Change in House Prices: 2015 to 2016		3.5	5.2
	% Change in Existing Home Sales: 2012 to 2016		17.8	22.1
<b>POPULATION</b>				
	Population in 2017		1,335,832	6,873,018
	Population 18 to 24 Year Old in 2015		129,025	701,025
	Population 25 to 44 Years Old in 2015		311,207	1,777,941
	Average Family Size in 2015		3.01	3.18
	% of Eligible Voters Reported Registered, 2014		68.3%	67.5%
	# of State Legislators, 2016		424	200
<b>TRIVIA FACTS</b>				
	State Nickname		Granite State	Bay State
	State Capital		Concord	Boston
	Governor - Apr. 2017		Chris Sununu ( R )	Charlie Baker ( R )
	State Song		Old New Hampshire	All Hail to Massachusetts
	State Flower		Purple Lilac	Mayflower
	State Tree		White Birch	American Elm
	State Bird		Purple Finch	Chickadee
	State Motos		Live Free or Die	By the sword we seek peace only under liberty
<b>COOLNESS FACTORS - NH</b>				
	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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	#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		
	<b>Last Updates</b>	<b>5/11/2018</b>	<b>5/11/2018</b>
	#REF!		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			