



STATE TO STATE COMPARISONS 2018			
		NH	VT
			
TAXES			
	Corporate Income Tax Rate	7.90%	8.50%
	Apportionment Formula		
	Property Factor	0.25	0.33
	Payroll Factor	0.25	0.33
	Sales Factor	0.50	0.33
	Throwback Rule	Yes	Yes
	NOL Deductions		
	Carryback (Years)	0.0	0
	Carryforward (Years)	10.0	10
	LLCs Recognized	No	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	6
	Internet Sales Tax	None	6
	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	0.0014
	Top Personal Income Tax %	0.0	9.0
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Y
	Motor Fuel Tax, 11	0.20	0.32
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	5.25
	Telecommunications Tax %		
	State/Local SalesTax	0.00	6.50
	State/Local Wireless Rate	8.17	8.50
	Workers Compensation Premium Index Rate	2.18	2.33
	Unemployment Insurance Tax % (New Employers), 17	1.70	1.00
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	1.30
	Unemployment Insurance Tax Wage Bases, 17	\$14,000	\$17,300
	Unemployment Insurance Tax/ Per Employee, 17	\$238	\$173
	Unemployment Insurance Number of Benefit Weeks	26	21 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	12.1
	Diesel Excise Tax (cents per gallon)	22.2	28.0
	Tobacco Excise Tax (cents per pack of 20)	1.8	3.1
	State Taxes as Percentage of Personal Income	8.0%	10.5%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	43
	Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)	7	47
FINANCIAL & GOVERNMENT COMPARISONS			
	Tax burden - State/Local, % of Income 2017	6.7%	10.8%
	State Government Tax Revenue, 2016 (in thousands)	\$2,641,946	\$3,085,865
	Per Capita State Government Tax Collections, 2015	\$1,720	\$4,728
	State Cash Solvency Index FY 2015	-2.14	-1.60
	State Long-Run Solvency FY 2015	-0.53	-1.20
	Public Sector Pensions-% funded 2015	65%	68%
	Per Capita State Government Debt Outstanding, 2014	\$7,394	\$5,251
	Gross Domestic Product by State, 2015-2016 (% change)	\$0	\$0
	State Government Bond Rating 2015	Aa1/AA/AA+	Aaa/AA+/AAA
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	40
	Cost of Living Index, Second Quarter 2017	11200.0%	12090.0%
	Number of Bureaucrats , 2013	87201.00	49922.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	2
	% of State + Local Spending, as Measured by the GDP, 92-00		
	inflation over same period was 16.4%	22.40	36.00
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	3	2
	Median Household Income (2015 Rankings) (1-Highest 50-Lowest)	2	13
	Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)	7	20
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	37
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	45
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	11
	Average Yearly Legislative Salaries	\$100	\$11,881
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	40
ENERGY & ENVIRONMENT			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	17.3
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawatthours)	2,710	1,829
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	14.56
	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	2.52
	Energy Consumption, 2015 (Trillions BTU)	305.2	132.0
	Total Pollution Released in 2015	471,294	354,804
	Total Air Emissions in 2015	322,928	28,734

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REAL ESTATE			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$19.00 - \$22.00
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$8.00 - \$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	N
	Average Annual Pay, 2016	\$54,218	\$44,128
	Average Hourly Earnings For Production Workers, 2016	\$20.67	\$20.14
	Percent Change in Average Annual Pay: 2015 to 2016	2.0	1.8
	Civilian Labor Force in July 2017	752,897	\$343,837
	Workers' Compensation Benefit Payments, 2015	\$222,064	\$151,544
	Nonfarm Employees in Manufacturing, November 2016 (in thousands)	66,500	29,900
	Nonfarm Employees in Government, November 2016 (in thousands)	88,100	57,200
	2015, Occupational Injuries-Fatal (preliminary)	18	9
EDUCATION			
	Critical Reading SAT Score, 2016	527	520
	Math SAT Score, 2016	531	520
	Writing SAT Score, 2016	510	501
	Reading NAEP Score, 2015, Grade 4	232	230
	Reading NAEP Score, 2015, Grade 8	275	274
	Math NAEP Score, 2015, Grade 4	249	243
	Math NAEP Score, 2015, Grade 8	294	290
	Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$19,752.00
	% of Population Graduated from High School in 2015	87	87
	% of Population With a Bachelor's Degree or More, 2015	36	37

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	% of Students Taking SAT Exam, 2016		70.0	61.0
	% of Population Graduated from High School in 2015		87.3	86.6
	% of Population With a Bachelor's Degree or More, 2015		35.7	37.0
	% of Population With a Advanced Degree or More, 2015		13.7	14.6
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015		12.5	10.6
	Average Salary of Public School Teachers in 2012/13		\$55,599	\$52,526
	Number of Public Libraries, 2010		233	184
	Internet Terminals in Public Libraries 2014		1,460	1,045
	Number of Institutions of Higher Education, 2013		43	32
	Number of Charters Schools, 2016/17		26	N/A
DEMOGRAPHICS				
	Net Migration 2014 - 2015		1,077	(1,309)
	Median Age 2015		42.8	43.1
	% Of Population 25 to 44 Years Old, 2015		23.4	22.7
	% Change in Population 2013 to 2015		-0.8	(1.8)
	Poverty Rate, 2014		8.2	10.2
	# of Public Aid Recipients 2015 (SNAP Participation Rates)		106,296	84,994
	% Births to Unmarried Women in 2015		34.0	40.0
CRIME				
	Murders in 2015		14	10
	Violent Crimes/100,000 Population, 2015		199.3	118.0
	Property Crimes, 2015		23,229	8,806
	Motor Vehicle Thefts in 2015		891	178
	Aggravated Assault Rate per 100,000 in 2015		116	78.6
	Crime Rate Rank, 2015 (1=Worst, 50=Best)		48	50.0
HEALTH INSURANCE				
	Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$16,659
	Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$400.74
	Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$2,033
	Retail Prescription Drugs Filled per Captia 2015		15.5	17.4
	Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$12.45
HEALTH				
	Healthiest States (1=best; 50=worst), 2016		6	5.0
	Health Mandates 2012		38.0	66.0
	Infant Mortality /1000 Live Births, 2016		5.0	4.5
	% of Persons Not Covered by Health Insurance, 2016 of U.S.		7.8	4.4
	Physicians, 2017		3,987	6,182
	Deaths by Accident, 2014		716	322
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	20
	Estimated New Cases of Cancer - 2017		8,670	4,000
	Estimated Cancer Deaths Combined - 2017		2710	1400
	Current Cigarette use, Percentage of Population, 2016		15.9	16.0
	Bioterrorism, Disease & Disaster Preparedness Score, 2016		7	6
	Potential # of illness during a severe Pandemic		389,000	185,000
	Potential # of deaths during a severe Pandemic		10,000	5,000
	Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average)		7.3	7.8
	% of Adults with Asthma - 2014		10.2	11.3
	% of Adults with Diabetes - 2016		8.1	8.2
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)		38	43
	% of Children Overweight - 2015		12.2	12.4
	% of Adults with Hypertension - 2011		26.1	25.2
	Infectious Disease, Percentage of Population, 2010		5.6	3.6
	Human West Nile Cases - 2016		0	3
	Zika Virus Cases, from January - August, 2017		0	3
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)				
	Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$1,400
	Average Listing Home Price, Feb 2017		\$280,699	\$298,798
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$360
	Gasoline/Gallon 5/2018		\$2.82	\$2.89
	Doctor Visit		\$145.00	\$113.28
	Average Auto Insurance Premium, 2016		\$941.00	\$942.00
	Food			
	Ground Beef (state capital)		\$4.67	\$4.71
	Chicken Breast per pound (major city)		\$4.09	\$3.50
	Milk (state capital)		\$3.46	\$3.61
	Dozen Eggs (state capital)		\$2.75	\$3.21
	Bread (state capital)		\$2.50	\$3.14
QUALITY OF LIFE: CHILD WELL - BEING				
	Overall State Ranking, 2017		1	3
	Births of Low Birth weight as a percent of all Births in 2015		8.3	8.3
	Child Death Rates (deaths per 100,000) 2015		11	S
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015		S	S
	Total Teen Birth (rate per 1,000 females ages 15-19), 2015		10.9	11.6
	% of Teens Who Are High School Dropouts, 2015		2%	3%
	% 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%	16%

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	% of Families with Children Headed by Single Parent, 2015	30%	28%
	Drug Overdose Deaths - % change from 2014-2015	30.9	20.1
	Registered Sex Offenders Per Capita June 2016	206	213
SOCIAL CAPITAL			
	Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	40.1
	Donates to Charity (percent)	0.58	0.49
	Attended Public Meetings (percent)	10%	19%

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	Active in Neighborhood (percent)		10%	17%
	Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)		0.25	0.31
	Mean President Turnout 2016		73%	65%
	Av. Charitable Giving per IRS Tax Filers, 2013		\$890	\$831
	Residents who volunteer 2015 (rank)		19	8
GEOGRAPHY				
	Total Area of States in Square Miles		9,349	9,616
	Highest Point of Elevation in Feet		6,288	4,393
	% of Days that are Sunny		44	49
	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	0
	# of Tornadoes, in 2016		2	0
HOUSING				
	New Housing Units Authorized in 2016		3,607	1,832
	Homeownership Rate, 2015		71.6	71.8
	% Change in House Prices: 2015 to 2016		3.5	0.5
	% Change in Existing Home Sales: 2012 to 2016		17.8	8.6
POPULATION				
	Population in 2017		1,335,832	624,592
	Population 18 to 24 Year Old in 2015		129,025	67,928
	Population 25 to 44 Years Old in 2015		311,207	840,860
	Average Family Size in 2015		3.01	2.95
	% of Eligible Voters Reported Registered, 2014		68.3%	67.2%
	# of State Legislators, 2016		424	180
TRIVIA FACTS				
	State Nickname		Granite State	Green Mountain State
	State Capital		Concord	Montpelier
	Governor - Apr. 2017		Chris Sununu (R)	Phil Scott (R)
	State Song		Old New Hampshire	Hail, Vermont
	State Flower		Purple Lilac	Red Clover
	State Tree		White Birch	Sugar Maple
	State Bird		Purple Finch	Hermit Thrush
	State Motos		Live Free or Die	Freedom and Unity
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		5/11/2018	5/11/2018
	#REF!			
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.				