



STATE TO STATE COMPARISONS 2019				
			NH	AL
				
TAXES				
	Corporate Income Tax Rate		7.9%	6.5%
	Apportionment Formula			
	Property Factor		25%	33%
	Payroll Factor		25%	33%
	Sales Factor		50%	33%
	Throwback Rule		Yes	Yes
	NOL Deductions			
	Carryback (Years)		0	0
	Carryforward (Years)		10	15
	LLCs Recognized		No	Yes
	S-corps Recognized		No	Yes
	Sales Tax & Use Tax %		None	4.0
	Internet Sales Tax		None	4.0
	Tax Exemptions			
	Manufacturing Machinery		No Tax	Taxable
	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	4.51%
	Top Personal Income Tax %		0.0	3.0
	Professional Services Tax		N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	N
	Motor Fuel Tax, 11		0.196	0.21
	Property Tax			
	On Land & Buildings, as share of personal income		5.50	1.555
	Telecommunications Tax %			
	State/Local SalesTax		0.00	9.50
	State/Local Wireless Rate		8.17	9.28
	Workers Compensation Premium Index Rate		2.18	1.81
	Unemployment Insurance Tax % (New Employers), 17		1.7	2.7
	Unemployment Insurance Time Period to Qualify for Experience Rating		0.1	1.0
	Unemployment Insurance Tax Wage Bases, 17		\$14,000	\$8,000
	Unemployment Insurance Tax/ Per Employee, 17		\$238	\$216
	Unemployment Insurance Number of Benefit Weeks		26	15 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	18
	Diesel Excise Tax (cents per gallon)		22.2	19
	Tobacco Excise Tax (cents per pack of 20)		1.78	0.675
	State Taxes as Percentage of Personal Income		8.0%	8.3%
	Small Business Tax Index: 2014 (1= Best 50= Worst)		18	7
	Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)		7	35
FINANCIAL & GOVERNMENT COMPARISONS				
	Tax burden - State/Local, % of Income 2017		6.7%	7.2%
	State Government Tax Revenue, 2016 (in thousands)		\$2,641,946	\$9,919,794
	Per Capita State Government Tax Collections, 2015		\$1,720	\$1,916
	State Cash Solvency Index FY 2015		-2.14	2.16
	State Long-Run Solvency FY 2015		-0.53	0.08
	Public Sector Pensions-% funded 2015		65%	67%
	Per Capita State Government Debt Outstanding, 2014		\$7,394	\$1,838
	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	41
	Cost of Living Index, Second Quarter 2017		11200.0%	9070.0%
	Number of Bureaucrats , 2013		87201.00	317499.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017		5	43
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%		22.40	54.50
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		3	2
	Median Household Income (2015 Rankings) (1-Highest 50-Lowest)		2	45
	Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)		7	47
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)		34	7
	2016 Forbes Best States for Business (1=Best, 50=Worst)		36	44
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)		7	45
	Average Yearly Legislative Salaries		\$100	\$42,830
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		1	23
ENERGY & ENVIRONMENT				
	Electricity, August 2016, (Cents Per Kil Hr.)		18.2	12.2
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)		2,710	11,081
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)		16.18	10.38
	Coal, Av. Sales Price, \$ Per Short Ton, 2015		N/A	84.05
	Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)		2.50	1.83
	Energy Consumption, 2015 (Trillions BTU)		305.2	1,909.6
	Total Pollution Released in 2015		471,294	84,544,211
	Total Air Emissions in 2015		322,928	35,617,477

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REAL ESTATE			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$19.00 - \$22.50
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$8.00 - \$13.00
	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	\$43,906
	Average Hourly Earnings For Production Workers, 2016	\$20.67	\$19.38
	Percent Change in Average Annual Pay: 2015 to 2016	2.0	1.2
	Civilian Labor Force in July 2017	752,897	2,160,058
	Workers' Compensation Benefit Payments, 2015	\$222,064	\$617,622
	Nonfarm Employees in Manufacturing, November 2016 (in thousands)	66,500	N/A
	Nonfarm Employees in Government, November 2016 (in thousands)	88,100	380,600
	2015, Occupational Injuries-Fatal (preliminary)	18	70
EDUCATION			
	Critical Reading SAT Score, 2016	527	557
	Math SAT Score, 2016	531	551
	Writing SAT Score, 2016	510	543
	% of Students Taking SAT Exam, 2016	70	6

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		NH	AL
	Reading NAEP Score, 2015, Grade 4	232	217
	Reading NAEP Score, 2015, Grade 8	275	259
	Math NAEP Score, 2015, Grade 4	249	231
	Math NAEP Score, 2015, Grade 8	294	267
	Projected High School Graduates 2016	13530	43980
	Projected High School Student who receive no diploma, 2011	3808	23007
	Public Elementary/Secondary Expenditures per pupil, 2013	15394	8779
	% of Population Graduated from High School in 2015	87.3	80
	% of Population With a Bachelor's Degree or More, 2015	35.7	24.2
	% of Population With a Advanced Degree or More, 2015	13.7	8.8
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015	12.5	17.4
	Average Salary of Public School Teachers in 2012/13	55599	47949
	Number of Public Libraries, 2010	233	297
	Internet Terminals in Public Libraries 2014	1460	5263
	Number of Institutions of Higher Education, 2013	43	129
	Number of Charters Schools, 2016/17	26	N/A
DEMOGRAPHICS			
	Net Migration 2014 - 2015	1,077	3,458
	Median Age 2015	43	39
	% Of Population 25 to 44 Years Old, 2015	23	25
	% Change in Population 2013 to 2015	(1)	1
	Poverty Rate, 2014	8	19
	# of Public Aid Recipients 2015 (SNAP Participation Rates)	106,296	889,380
	% Births to Unmarried Women in 2015	34	44
CRIME			
	Murders in 2015	14	348
	Violent Crimes/100,000 Population, 2015	199.3	472.4
	Property Crimes, 2015	23229	144746
	Motor Vehicle Thefts in 2015	891	10,335
	Aggravated Assault Rate per 100,000 in 2015	116	328.3
	Crime Rate Rank, 2015 (1=Worst, 50=Best)	48	9
HEALTH INSURANCE			
	Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$14,352
	Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$178.65
	Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$1,486
	Retail Prescription Drugs Filled per Captia 2015	15.5	17.7
	Retail Prescription Drugs Filled per Captia 2015	\$17.53	\$1.06
HEALTH			
	Healthiest States (1=best; 50=worst), 2018	6	48
	Health Mandates 2012	38	19
	Infant Mortality /1000 Live Births, 2016	3.7	9.1
	% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.	77	449
	Physicians, 2018	4,167	11,953
	Deaths by Accident, 2016	924	2,755
	Deaths by Drug Overdose (per 100,000 pop. 2016)	481	756
	Estimated New Cases of Cancer - 2017	8670	26160
	Estimated Cancer Deaths Combined - 2017	2710	10530
	Current Cigarette use, Percentage of Population, 2017	15.7	20.9
	Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	8
	Potential # of illness during a severe Pandemic	389,000	1,350,000
	Potential # of deaths during a severe Pandemic	10,000	37,000
	Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above)	7.3	6.2
	% of Adults with Asthma - 2015	10.1	9.9
	% of Adults with Diabetes - 2017	8.4	14.1
	Fat Index Rank, 2017 (1 = most fat 50 = least fat)	38	5
	% of Children Overweight - 2017 Ages 10-17	9.8	18.2
	% of Adults with Hypertension - 2017	30.0	41.9
	Infectious Disease, Rank, 2018	2	45
	Human West Nile Cases - 2018	0	15
	Zika Virus Cases, from January - December, 2018	0	2
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)			
	Average Median Apartment Rent, based on 2br, 2018	\$1,294	\$799
	Median Listing Home Price, Feb 2018	\$299,000	\$204,900
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$374
	Gasoline/Gallon 12/2018	\$2.40	\$1.95
	Doctor Visit	\$145.00	\$82.52
	Average Auto Insurance Premium, 2018	\$983.00	\$1,529.00
	Food		
	Ground Beef (state capital)	\$4.67	\$3.50
	Chicken Breast per pound (major city)	\$4.18	\$3.50
	Milk (state capital)	\$3.66	\$3.31
	Dozen Eggs (state capital)	\$2.64	\$1.74
	Bread (state capital)	\$2.49	\$2.19
QUALITY OF LIFE: CHILD WELL - BEING			

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	Overall State Ranking, 2017	1	44
	Births of Low Birth weight as a percent of all Births in 2015	8.3	10.4
	Child Death Rates (deaths per 100,000) 2015	11	22
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015	S	52
	Total Teen Birth (rate per 1,000 females ages 15-19), 2015	10.9	30.1
	% of Teens Who Are High School Dropouts, 2015	2%	4%
	% of Teens Not Attending School and Not Working , 2014	5%	10%
	% of Children Whose Parents Lack Secure Employment, 2014	24%	34%
	% of Children in Poverty , 2014	13%	28%
	% of Families with Children Headed by Single Parent, 2015	30%	40%
	Drug Overdose Deaths - % change from 2014-2015	30.9	3.3
	Registered Sex Offenders Per Capita June 2016	206	292
SOCIAL CAPITAL			
	Lifestyles: Volunteer rate per Resident 2018	35.7%	27.4%
	Donates to Charity (percent)	57.7%	54.0%
	Attended Public Meetings (percent)	9.7%	6.4%
	Active in Neighborhood (percent)	9.7%	6.4%
	Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	25%	10%
	Mean President Turnout 2016	73%	59%
	Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,484
	Residents who volunteer 2018 (rank)	17	41
GEOGRAPHY			
	Total Area of States in Square Miles	9,349	52,420
	Highest Point of Elevation in Feet	6,288	2,407
	% of Days that are Sunny	44	58
	Hazardous Weather Fatalities in 2016	1	7
	# of Deaths by Lighting Strikes from 2007-2016	0	13
	# of Earthquakes by State from 2010-2015	1	10
	# of Tornadoes, in 2016	2	87
HOUSING			
	New Housing Units Authorized in 2016	3,607	14,471
	Homeownership Rate, 2015	71.6	70.0
	% Change in House Prices: 2015 to 2016	3.5	4.5
	% Change in Existing Home Sales: 2012 to 2016	17.8	18.8
POPULATION			
	Population in 2017	1,335,832	4,884,115
	Population 18 to 24 Year Old in 2015	129,025	468,660
	Population 25 to 44 Years Old in 2015	311,207	1,235,222
	Average Family Size in 2015	3.01	3.20
	% of Eligible Voters Reported Registered, 2014	68.3%	67.2%
	# of State Legislators, 2016	424	140
TRIVIA FACTS			
	State Nickname	Granite State	Heart of Dixie
	State Capital	Concord	Montgomery
	Governor - Apr. 2017	Chris Sununu (R)	Kay Ivey (R)
	State Song	Old New Hampshire	Alabama
	State Flower	Purple Lilac	Camellia
	State Tree	White Birch	Southern Pine
	State Bird	Purple Finch	Yellowhammer
	State Motos	Live Free or Die	We dare to defend our rights
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		

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	#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	1/2/2019	1/2/2019
	#REF!		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			