



# STATE TO STATE COMPARISONS 2019

|   |  | NH  | AZ  |
|---|--|---|---|
|   |  |  |  |
| <b>TAXES</b>                                  |  |   |   |
|   | Corporate Income Tax Rate  | 7.90%   | 4.90%   |
|   | Apportionment Formula  |   |   |
|   | Property Factor  | 0.25  | 0.25  |
|   | Payroll Factor   | 0.25  | 0.25  |
|   | Sales Factor   | 0.5   | 0.5   |
|   | Throwback Rule   | Yes   | No  |
|   | NOL Deductions   |   |   |
|   | Carryback (Years)  | 0   | 0   |
|   | Carryforward (Years)   | 10  | 20  |
|   | LLCs Recognized  | No  | Yes   |
|   | S-corps Recognized   | No  | Yes   |
|   | Sales Tax & Use Tax %  | None  | 5.6   |
|   | Internet Sales Tax   | None  | 5.6   |
|   | 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  | 2.57%   |
|   | Top Personal Income Tax %  | 0%  | 4.54  |
|   | Professional Services Tax  | N   | N   |
|   | Estate, inheritance/gift taxes beyond fed. Pick-up tax.  | N   | N   |
|   | Motor Fuel Tax, 11   | 0.196   | 0.190   |
|   | Property Tax   |   |   |
|   | On Land & Buildings, as share of personal income   | 5.496   | 3.055   |
|   | Telecommunications Tax %   |   |   |
|   | State/Local SalesTax   | 0.00  | 8.20  |
|   | State/Local Wireless Rate  | 8.17  | 11.96   |
|   | Workers Compensation Premium Index Rate  | 2.18  | 1.60  |
|   | Unemployment Insurance Tax % (New Employers), 17   | 1.70  | 2.00  |
|   | Unemployment Insurance Time Period to Qualify for Experience Rating                                | 0.05  | 0.03  |
|   | Unemployment Insurance Tax Wage Bases, 17  | \$14,000  | \$7,000   |
|   | Unemployment Insurance Tax/ Per Employee, 17   | \$238   | \$140   |
|   | Unemployment Insurance Number of Benefit Weeks   | 26  | 9 to 26   |
|   | State Trust Fund negative loan balance to Federal Gov. (April, 2015)                               | 0.00  | 78,439,630.81   |
|   | Gasoline Excise Tax (cents per gallon)   | 22.2  | 18.0  |
|   | Diesel Excise Tax (cents per gallon)   | 22.2  | 26.0  |
|   | Tobacco Excise Tax (cents per pack of 20)  | 1.8   | 2.0   |
|   | State Taxes as Percentage of Personal Income   | 8.0%  | 8.9%  |
|   | Small Business Tax Index: 2014 (1= Best 50= Worst)   | 18  | 13  |
|   | Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)                  | 7   | 21  |
|   |  |   |   |
| <b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b> |  |   |   |
|   | Tax burden - State/Local, % of Income 2017   | 6.7%  | 8.2%  |
|   | State Government Tax Revenue, 2016 (in thousands)  | \$2,641,946   | \$14,676,375  |
|   | Per Capita State Government Tax Collections, 2015  | \$1,720   | \$1,944   |
|   | State Cash Solvency Index FY 2015  | -2.14   | -2.45   |
|   | State Long-Run Solvency FY 2015  | -0.53   | 0.03  |
|   | Public Sector Pensions-% funded 2015   | 65%   | 63%   |
|   | Per Capita State Government Debt Outstanding, 2014   | \$7,394   | \$2,128   |
|   | Gross Domestic Product by State, 2015-2016 (% change)  | \$0   | \$0   |
|   | State Government Bond Rating 2015  | Aa1/AA/AA+  | Aa3/AA-NR   |
|   | State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)                     | 22  | 11  |
|   | Cost of Living Index, Second Quarter 2017  | 11200.0%  | 9650.0%   |
|   | Number of Bureaucrats , 2013   | 87201.00  | 334437.00   |
|   | Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017   | 5   | 25  |
|   | % of State + Local Spending, as Measured by the GDP, 92-00<br>inflation over same period was 16.4% | 22.40   | 28.10   |
|   | Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)                                    | 3   | 4   |
|   | Median Household Income (2015 Rankings) (1-Highest 50-Lowest)                                      | 2   | 32  |
|   | Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)                                   | 7   | 42  |
|   | State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)                                 | 34  | 22  |
|   | 2016 Forbes Best States for Business (1=Best, 50=Worst)  | 36  | 26  |
|   | Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)   | 7   | 34  |
|   | Average Yearly Legislative Salaries  | \$100   | \$24,000  |
|   | Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)                                    | 1   | 14  |
|   |  |   |   |
| <b>ENERGY &amp; ENVIRONMENT</b>               |  |   |   |
|   | Electricity, August 2016, (Cents Per Kil Hr.)  | 18.2  | 12.6  |
|   | Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)                      | 2,710   | 6,941   |
|   | Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)  | 16.18   | 9.64  |
|   | Coal, Av. Sales Price, \$ Per Short Ton, 2015  | N/A   | W   |
|   | Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)                                     | 2.50  | 1.93  |
|   | Energy Consumption, 2015 (Trillions BTU)   | 305.2   | 1439.9  |
|   | Total Pollution Released in 2015   | 471,294   | 85,520,478  |
|   | Total Air Emissions in 2015  | 322,928   | 2,278,195   |
|   |  |   |   |
| <b>REAL ESTATE</b>                            |  |   |   |

| <b>STATE TO STATE COMPARISONS 2019</b> |  |                     |                   |
|--|--|---------------------|-------------------|
|  |  | <b>NH</b>           | <b>AZ</b>         |
|  | Office, Class A, average PSF (largest City) April 2015           | \$12.00 - \$19.00   | \$19.00 - \$28.00 |
|  | Industrial flex, average cost PSF (largest City)                 | \$7.00 - \$10.00    | \$7.00 - \$10.00  |
|  | 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                   | Y                 |
|  | Average Annual Pay, 2016   | \$54,218            | \$48,089          |
|  | Average Hourly Earnings For Production Workers, 2016             | \$20.67             | \$17.61           |
|  | Percent Change in Average Annual Pay: 2015 to 2016               | 2.0                 | 1.3               |
|  | Civilian Labor Force in July 2017                                | 752,897             | 3,307,813         |
|  | Workers' Compensation Benefit Payments, 2015                     | \$222,064           | \$740,783         |
|  | Nonfarm Employees in Manufacturing, November 2016 (in thousands) | 66,500              | 158,600           |
|  | Nonfarm Employees in Government, November 2016 (in thousands)    | 88,100              | 407,100           |
|  | 2015, Occupational Injuries-Fatal (preliminary)                  | 18                  | 69                |
| <b>EDUCATION</b>                       |  |                     |                   |
|  | Critical Reading SAT Score, 2016                                 | 527                 | 528               |
|  | Math SAT Score, 2016   | 531                 | 532               |
|  | Writing SAT Score, 2016  | 510                 | 505               |
|  | % of Students Taking SAT Exam, 2016                              | 70.0                | 34.0              |
|  | Reading NAEP Score, 2015, Grade 4                                | 232                 | 215               |
|  | Reading NAEP Score, 2015, Grade 8                                | 275                 | 263               |
|  | Math NAEP Score, 2015, Grade 4                                   | 249                 | 238               |
|  | Math NAEP Score, 2015, Grade 8                                   | 294                 | 283               |
|  | Projected High School Graduates 2016                             | 13,530              | 59,050            |
|  | Projected High School Student who receive no diploma, 2011       | 3,808               | 25,632            |

| <b>STATE TO STATE COMPARISONS 2019</b>                                 |  |             |            |
|--|--|-------------|------------|
|  |  | <b>NH</b>   | <b>AZ</b>  |
|  | Public Elementary/Secondary Expenditures per pupil, 2013                                   | \$15,394.00 | \$6,949.00 |
|  | % of Population Graduated from High School in 2015   | 87.3        | 75.1       |
|  | % of Population With a Bachelor's Degree or More, 2015                                     | 35.7        | 27.7       |
|  | % of Population With an Advanced Degree or More, 2015                                      | 13.7        | 10.3       |
|  | Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015                     | 12.5        | 23.1       |
|  | Average Salary of Public School Teachers in 2012/13  | \$55,599    | \$49,885   |
|  | Number of Public Libraries, 2010   | 233         | 220        |
|  | Internet Terminals in Public Libraries 2014  | 1,460       | 5,593      |
|  | Number of Institutions of Higher Education, 2013   | 43          | 156        |
|  | Number of Charters Schools, 2016/17  | 26          | 547        |
| <b>DEMOGRAPHICS</b>  |  |             |            |
|  | Net Migration 2014 - 2015  | 1,077       | 63,278     |
|  | Median Age 2015  | 42.8        | 37.4       |
|  | % Of Population 25 to 44 Years Old, 2015   | 23.4        | 25.7       |
|  | % Change in Population 2013 to 2015  | -0.8        | 2.55       |
|  | Poverty Rate, 2014   | 8.2         | 17.4       |
|  | # of Public Aid Recipients 2015 (SNAP Participation Rates)                                 | 106,296     | 999,401    |
|  | % Births to Unmarried Women in 2015  | 34.0        | 46         |
| <b>CRIME</b>   |  |             |            |
|  | Murders in 2015  | 14          | 309        |
|  | Violent Crimes/100,000 Population, 2015  | 199.3       | 410.2      |
|  | Property Crimes, 2015  | 23,229      | 207,107    |
|  | Motor Vehicle Thefts in 2015   | 891         | 16,785     |
|  | Aggravated Assault Rate per 100,000 in 2015  | 116         | 267.1      |
|  | Crime Rate Rank, 2015 (1=Worst, 50=Best)   | 48          | 10.0       |
| <b>HEALTH INSURANCE</b>  |  |             |            |
|  | Average Family Premium per Employee Paid by Employer 2014                                  | \$18,126    | \$15,535   |
|  | Average Monthly Premiums per Person - Individual Market 2014                               | \$302.32    | \$215.68   |
|  | Hospital Adjusted Expenses per Inpatient Day 2014  | \$2,476     | \$2,450    |
|  | Retail Prescription Drugs Filled per Capita 2015   | 15.5        | 12.5       |
|  | Broker Compensation by Health Insurance Market - Small Group 2013                          | \$17.53     | \$18.27    |
| <b>HEALTH</b>  |  |             |            |
|  | Healthiest States (1=best; 50=worst), 2018   | 6           | 30         |
|  | Health Mandates 2012   | 38.0        | 35.0       |
|  | Infant Mortality /1000 Live Births, 2016   | 3.7         | 5.4        |
|  | % of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.                  | 77          | 695        |
|  | Physicians, 2018   | 4,167       | 17,703     |
|  | Deaths by Accident, 2016   | 924         | 4,010      |
|  | Deaths by Drug Overdose (per 100,000 pop. 2016)  | 481         | 1,382      |
|  | Estimated New Cases of Cancer - 2017   | 8,670       | 35,810     |
|  | Estimated Cancer Deaths Combined - 2017  | 2710        | 12050      |
|  | Current Cigarette use, Percentage of Population, 2017                                      | 15.7        | 15.6       |
|  | Bioterrorism, Disease & Disaster Preparedness Score, 2018                                  | 7           | 5          |
|  | Potential # of illness during a severe Pandemic  | 389,000     | 1,766,000  |
|  | Potential # of deaths during a severe Pandemic   | 10,000      | 38,000     |
|  | Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average) | 7.3         | 6.0        |
|  | % of Adults with Asthma - 2015   | 10.1        | 9.3        |
|  | % of Adults with Diabetes - 2017   | 8.4         | 10.4       |
|  | Fat Index Rank, 2017 (1 = most fat 50 = least fat)   | 38          | 30         |
|  | % of Children Overweight - 2017 Ages 10-17   | 9.8         | 14.2       |
|  | % of Adults with Hypertension - 2017   | 30.0        | 30.7       |
|  | Infectious Disease, Rank, 2018   | 2           | 20         |
|  | Human West Nile Cases - 2018   | 0           | 21         |
|  | Zika Virus Cases, from January - December, 2018  | 0           | 0          |
| <b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b> |  |             |            |
|  | Average Median Apartment Rent, based on 2br, 2018  | \$1,294     | \$1,043    |
|  | Median Listing Home Price, Feb 2018  | \$299,000   | \$285,000  |
|  | Average "Check Engine" Light Repair Cost (Parts & Labor)                                   | \$328       | \$361      |
|  | Gasoline/Gallon 12/2018  | \$2.40      | \$360.85   |
|  | Doctor Visit   | \$145.00    | \$99.17    |
|  | Average Auto Insurance Premium, 2018   | \$983.00    | \$1,222.00 |
|  | Food   |             |            |
|  | Ground Beef (state capital)  | \$4.67      | \$3.06     |
|  | Chicken Breast per pound (major city)  | \$4.18      | \$4.02     |
|  | Milk (state capital)   | \$3.66      | \$2.06     |
|  | Dozen Eggs (state capital)   | \$2.64      | \$2.14     |
|  | Bread (state capital)  | \$2.49      | \$2.11     |
| <b>QUALITY OF LIFE: CHILD WELL - BEING</b>                             |  |             |            |
|  | Overall State Ranking, 2017  | 1           | 46         |
|  | Births of Low Birth weight as a percent of all Births in 2015                              | 8.3         | 7.2        |
|  | Child Death Rates (deaths per 100,000 ) 2015   | 11          | 16         |
|  | Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015             | S           | 35         |
|  | Total Teen Birth (rate per 1,000 females ages 15-19), 2015                                 | 10.9        | 26.3       |
|  | % of Teens Who Are High School Dropouts, 2015  | 2%          | 6%         |
|  | % of Teens Not Attending School and Not Working , 2014                                     | 5%          | 8%         |
|  | % of Children Whose Parents Lack Secure Employment, 2014                                   | 24%         | 32%        |
|  | % of Children in Poverty , 2014  | 13%         | 26%        |

| <b>STATE TO STATE COMPARISONS 2019</b> |   |           |           |
|--|---|-----------|-----------|
|  |   | <b>NH</b> | <b>AZ</b> |
|  | % of Families with Children Headed by Single Parent, 2015 | 30%       | 38%       |
|  | Drug Overdose Deaths - % change from 2014-2015            | 30.9      | 4.4       |
|  | Registered Sex Offenders Per Capita June 2016             | 206       | 226       |
| <b>SOCIAL CAPITAL</b>                  |   |           |           |
|  | Lifestyles: Volunteer rate per Resident 2018              | 35.7%     | 30.0%     |
|  | Donates to Charity (percent)                              | 57.7%     | 49.5%     |
|  | Attended Public Meetings (percent)                        | 9.7%      | 6.4%      |

| <b>STATE TO STATE COMPARISONS 2019</b>   |                    |                        |
|--|--------------------|------------------------|
|  | <b>NH</b>          | <b>AZ</b>              |
| Active in Neighborhood (percent)   | 9.7%               | 6.4%                   |
| Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)   | 25%                | 14%                    |
| Mean President Turnout 2016  | 73%                | 56%                    |
| Av. Charitable Giving per IRS Tax Filers, 2013   | \$890              | \$1,082                |
| Residents who volunteer 2018 (rank)  | 17                 | 33                     |
| <b>GEOGRAPHY</b>   |                    |                        |
| Total Area of States in Square Miles   | 9,349              | 113,990                |
| Highest Point of Elevation in Feet   | 6,288              | 12,633                 |
| % of Days that are Sunny   | 44                 | 85                     |
| Hazardous Weather Fatalities in 2016   | 1                  | 11                     |
| # of Deaths by Lighting Strikes from 2007-2016   | 0                  | 15                     |
| # of Earthquakes by State from 2010-2015   | 1                  | 61                     |
| # of Tornadoes, in 2016  | 2                  | 3                      |
| <b>HOUSING</b>   |                    |                        |
| New Housing Units Authorized in 2016   | 3,607              | 35,900                 |
| Homeownership Rate, 2015   | 71.6               | 61.7                   |
| % Change in House Prices: 2015 to 2016   | 3.5                | 6.7                    |
| % Change in Existing Home Sales: 2012 to 2016  | 17.8               | 66.3                   |
| <b>POPULATION</b>  |                    |                        |
| Population in 2017   | 1,335,832          | 7,026,629              |
| Population 18 to 24 Year Old in 2015   | 129,025            | 672,434                |
| Population 25 to 44 Years Old in 2015  | 311,207            | 1,755,258              |
| Average Family Size in 2015  | 3.01               | 3.34                   |
| % of Eligible Voters Reported Registered, 2014   | 68.3%              | 62.3%                  |
| # of State Legislators, 2016   | 424                | 90                     |
| <b>TRIVIA FACTS</b>  |                    |                        |
| State Nickname   | Granite State      | Grand Canyon State     |
| State Capital  | Concord            | Phoenix                |
| Governor - Apr. 2017   | Chris Sununu ( R ) | Doug Ducey ( R )       |
| State Song   | Old New Hampshire  | Arizona                |
| State Flower   | Purple Lilac       | Saguaro Cactus Blossom |
| State Tree   | White Birch        | Palo Verde             |
| State Bird   | Purple Finch       | Cactus Wren            |
| State Motos  | Live Free or Die   | God Enriches           |
| <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   |                    |                        |
| #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>STATE TO STATE COMPARISONS 2019</b>  |       |                     |                 |                 |
|---|-------|---------------------|-----------------|-----------------|
|   |       |                     | <b>NH</b>       | <b>AZ</b>       |
|   |       | <b>Last Updates</b> | <b>1/2/2019</b> | <b>1/2/2019</b> |
|   | #REF! |                     |                 |                 |
|   |       |                     |                 |                 |
| All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. |       |                     |                 |                 |
|   |       |                     |                 |                 |