



<b>STATE TO STATE COMPARISONS 2019</b>			
		<b>NH</b>	<b>CA</b>
			
<b>TAXES</b>			
	Corporate Income Tax Rate	7.90%	8.84%
	Apportionment Formula		
	Property Factor	25%	25%
	Payroll Factor	25%	25%
	Sales Factor	50%	50%
	Throwback Rule	Yes	Yes
	<b>NOL Deductions</b>		
	Carryback (Years)	0	2
	Carryforward (Years)	10	20
	Sales Tax & Use Tax %	None	7.3
	Internet Sales Tax	None	6.3
	<b>Tax Exemptions</b>		
	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	0.91%
	Top Personal Income Tax %	0%	13.3
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
	Motor Fuel Tax, 11	0.20	0.53
	<b>Property Tax</b>		
	On Land & Buildings, as share of personal income	5.6	2.66
	<b>Telecommunications Tax %</b>		
	State/Local SalesTax	0.00	8.75
	State/Local Wireless Rate	8.17	10.21
	Workers Compensation Premium Index Rate	1.70	2.87
	Unemployment Insurance Tax % (New Employers), 19	1.70	3.40
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	1.50
	Unemployment Insurance Tax Wage Bases, 19	\$14,000	\$7,000
	Unemployment Insurance Tax/ Per Employee, 19	\$238	\$238
	Unemployment Insurance Number of Benefit Weeks	26	26
	Gasoline Excise Tax (cents per gallon)	\$23.83	\$47.70
	Diesel Excise Tax (cents per gallon)	\$23.83	\$67.00
	Tobacco Excise Tax (cents per pack of 20)	\$1.78	\$2.87
	State Taxes as Percentage of Personal Income	9.9%	8.9%
	Small Business Tax Index: 2017 (1= Best 50= Worst)	32	50
	Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst)	6	49
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
	Tax burden - State/Local, % of Income 2017	6.7%	9.5%
	State Government Tax Revenue, 2016 (in thousands)	\$2,641,946	\$155,231,252
	Per Capita State Government Tax Collections, 2015	\$1,720	\$3,558
	State Cash Solvency Index FY 2015	-2.14	-2.56
	State Long-Run Solvency FY 2015	-0.53	-1.92
	Public Sector Pensions-% funded 2015	65%	74%
	Per Capita State Government Debt Outstanding, 2014	\$7,394	\$4,042
	Gross Domestic Product by State, 2015-2016 (% change)	\$0	\$0
	State Government Bond Rating 2015	Aa1/AA/AA+	A1/A+/A+
	Cost of Living Index, Second Quarter 2017	11200.0%	14560.0%
	Number of Bureaucrats , 2013	87201.00	2093138.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	47
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	3	4
	Median Household Income (2015 Rankings) (1-Highest 50-Lowest)	2	14
	Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)	7	6
	State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)	34	2
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	30
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	2
	Average Yearly Legislative Salaries	\$100	\$100,113
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	49
<b>ENERGY &amp; ENVIRONMENT</b>			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	18.9
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	58,881
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	11.39
	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	2.51
	Energy Consumption, 2015 (Trillions BTU)	305.2	7,676.3
	Total Pollution Released in 2015	471,294	31,262,132
	Total Air Emissions in 2015	322,928	7,905,352
<b>REAL ESTATE</b>			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$30.00 - \$40.00
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$15.00 - \$25.00
	New construction, manufacturing, 24 ft. clear		
	25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A

<b>STATE TO STATE COMPARISONS 2019</b>			
		<b>NH</b>	<b>CA</b>
<b>LABOR</b>			
	Right to Work State	N	N
	Average Annual Pay, 2016	\$54,218	\$54,873
	Average Hourly Earnings For Production Workers, 2016	\$20.67	\$21.89
	Workers' Compensation Benefit Payments, 2016	\$205,663	\$12,139,445
<b>EDUCATION</b>			
	Critical Reading SAT Score, 2016	527	491
	Math SAT Score, 2016	531	500
	Writing SAT Score, 2016	510	485
	% of Students Taking SAT Exam, 2016	70.0	60.0
	Reading NAEP Score, 2015, Grade 4	232	213
	Reading NAEP Score, 2015, Grade 8	275	259
	Math NAEP Score, 2015, Grade 4	249	232
	Math NAEP Score, 2015, Grade 8	294	275
	Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$9,202.00
	% of Population Graduated from High School in 2016-17	89.0	83.0
	% of Population With a Bachelor's Degree or More, 2015	35.7	32.3
	% of Population With an Advanced Degree or More, 2015	13.7	12.0
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015	12.5	23.6
	Number of Degree Granting Postsecondary Institutions, 2015/16	27	448
	Number of Charters Schools, 2017/18	26	1,275
<b>DEMOGRAPHICS</b>			
	Net Migration 2017 - 2018	6,534	(38,271)
	Median Age 2017	43.2	36.5
	% Of Population 25 to 44 Years Old, 2015	23.4	28.2
	% Change in Population 2013 to 2015	-0.8	2.63
	Poverty Rate, 2015-2017	6.7	13.4
	# of Public Aid Recipients 2016 (SNAP Participation Rates)	98,464	4,340,042
	% Births to Unmarried Women in 2017	32.6	37.5
<b>CRIME</b>			
	Murders in 2016	17	1,930
	Violent Crimes/100,000 Population, 2016	185.7	436.3
	Property Crimes, 2016	20,194	1,002,070
	Motor Vehicle Thefts in 2016	871	176,756
	Aggravated Assault Rate per 100,000 in 2016	120.7	265.9
	Crime Rate Rank, 2016 (1=Worst, 50=Best)	50	25.0
<b>HEALTH INSURANCE</b>			
	Average Family Premium per Employee Paid by Employer 2017	\$13,652	\$13,371
	Average Monthly Premiums per Person - Average Benchmark 2019	\$402.00	\$435.00
	Hospital Adjusted Expenses per Inpatient Day 2016	\$2,431	\$3,421
	Retail Prescription Drugs Filled per Capita 2017	12.7	9.2
<b>HEALTH</b>			
	Healthiest States (1=best; 50=worst), 2018	6	12
	Infant Mortality /1000 Live Births, 2016	3.7	4.2
	% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.	77	2797
	Physicians, 2018	4,167	110,602
	Deaths by Accident, 2016	924	13,213
	Estimated New Cases of Cancer - 2017	8670	176140
	Estimated Cancer Deaths Combined - 2017	2710	59400
	Current Cigarette use, Percentage of Population, 2017	15.7	11.3
	Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	8
	% of Adults with Asthma - 2015	10.1	7.7
	% of Adults with Diabetes - 2017	8.4	10.5
	Fat Index Rank, 2017 (1 = most fat 50 = least fat)	38	48
	% of Children Overweight - 2017 Ages 10-17	9.8	15.6
	% of Adults with Hypertension - 2017	30.0	28.4
	Infectious Disease, Rank, 2018	2	18
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>			
	Average Median Apartment Rent, based on 2br, 2018	\$1,294	\$1,840
	Median Listing Home Price, Feb 2018	\$299,000	\$544,000
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$385
	Gasoline/Gallon 12/2018	\$2.40	\$3.37
	Doctor Visit	\$145.00	\$100.28
	Average Auto Insurance Premium, 2018	\$983.00	\$1,962.00
	<b>Food</b>		
	Ground Beef (state capital)	\$4.67	\$3.91
	Chicken Breast per pound (major city)	\$4.18	\$4.98
	Milk (state capital)	\$3.66	\$3.66
	Dozen Eggs (state capital)	\$2.64	\$3.23
	Bread (state capital)	\$2.49	\$2.96

<b>STATE TO STATE COMPARISONS 2019</b>		
	<b>NH</b>	<b>CA</b>
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>		
Overall State Ranking, 2018	1	36
Births of Low Birth weight as a percent of all Births in 2017	6.9	6.9
Child Death Rates (deaths per 100,000 ) 2016	14	13
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2016	35	30.0
Total Teen Birth (rate per 1,000 females ages 16-19), 2016	9.3	17.0
% of Teens Who Are High School Dropouts, 2017	3%	3%
% of Teens Not Attending School and Not Working , 2017	5%	7%
% of Children Whose Parents Lack Secure Employment, 2016	22%	31%
% of Children in Poverty , 2017	10%	18%
% of Families with Children Headed by Single Parent, 2017	29%	33%
Drug Overdose Deaths - % change from 2016-2017	-0.1	0.5
Registered Sex Offenders Per Capita Oct 2018	212	266
<b>GEOGRAPHY</b>		
Total Area of States in Square Miles	9,349	163,695
Highest Point of Elevation in Feet	6,288	14,494
% of Days that are Sunny	44	72
Hazardous Weather Fatalities in 2017	0	43
# of Deaths by Lighting Strikes from 2008-2017	0	6
# of Earthquakes by State from 2010-2015	1	1,545
# of Tornadoes, in 2017	0	2
<b>HOUSING</b>		
New Housing Units Authorized in 2017	3,395	113,320
Homeownership Rate, 2016	71.8	53.8
% Change in House Prices: 2016 to 2017	6.6	8.4
% Change in Existing Home Sales: 2013 to 2017	26.2	63.6
<b>POPULATION</b>		
Population in 2018	1,356,458	39,557,045
Population 19 to 25 Years Old in 2017	104,700	3,697,900
Population 26 to 34 Years Old in 2017	147,400	5,240,600
Population 35 to 54 Years Old in 2017	345,600	10,277,900
Average Family Size in 2017	2.46	2.98
% Registered Voters Reported, 2016	64.2%	53.8%
# of State Legislators, 2016	424	120
<b>TRIVIA FACTS</b>		
State Nickname	Granite State	Golden State
State Capital	Concord	Sacramento
Governor - Apr. 2017	Chris Sununu ( R )	Gavin Newsom ( D )
State Song	Old New Hampshire	I Love You, California
State Flower	Purple Lilac	Golden Poppy
State Tree	White Birch	California Redwood
State Bird	Purple Finch	California Valley Quail
State Motos	Live Free or Die	Eureka
<b>Last Updates</b>		
	<b>4/16/2019</b>	<b>4/16/2019</b>
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.		