



STATE TO STATE COMPARISONS 2019

	NH	CA
		
TAXES		
Corporate Income Tax Rate	7.70%	8.84%
Apportionment Formula		
Property Factor	25%	25%
Payroll Factor	25%	25%
Sales Factor	50%	50%
Throwback Rule	Yes	Yes
NOL Deductions		
Carryback (Years)	0	2
Carryforward (Years)	10	20
Sales Tax & Use Tax %	None	7.3
Internet Sales Tax	None	6.3
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	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
Property Tax		
On Land & Buildings, as share of personal income	5.6	2.66
Telecommunications Tax %		
State/Local Sales Tax	0.00	8.75
State/Local Wireless Rate	8.94	13.23
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	1.00	1.00
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 Property Taxes as Percentage of Personal Income	5.4%	2.6%
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
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2019	6.9%	9.5%
State Government Tax Revenue, 2017 (in thousands)	\$2,496,719	\$155,632,088
Per Capita State Government Tax Collections, 2017	\$1,870	\$3,960
State Cash Solvency Index FY 2016	-1.73	-2.55
State Long-Run Solvency FY 2016	-0.43	-1.73
Public Sector Pensions-% funded 2016	58%	69%
Per Capita State Government Debt Outstanding, 2019	\$5,428	\$3,915
Gross Domestic Product by State, 2017 - 2018 (% change)	\$0	\$0
State Government Bond Rating 2017	Aa1/AA/AA+	Aa3/AA-/AA-
Cost of Living Index, 2018	10930.0%	13870.0%
Number of Bureaucrats , 2017	88688.00	2249452.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	47
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	5
Median Household Income (2017 Rankings) (1-Highest 50-Lowest)	2	12
Personal Income Per Capita (2018 Rankings) (1-Highest 50-Lowest)	7	6
State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)	34	2
2018 Forbes Best States for Business (1=Best, 50=Worst)	34	29
Millionaires, Per Capita 2019, (1= Highest, 50=Lowest)	6	7
Average Yearly Legislative Salaries	\$200	\$100,459
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	2	48
ENERGY & ENVIRONMENT		
Electricity, January 2019, (Cents Per Kil Hr.)	19.9	18.3
Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)	16.16	13.87
Coal, Av. Sales Price, \$ Per Short Ton, 2017	N/A	N/A
Business Energy Index 2019	42.70	38.30
Energy Consumption, 2016 (Trillions BTU)	300.9	7,830.3
Total Pollution Released in 2017	304,812	25,685,903
Total Air Emissions in 2017	138,347	7,182,408

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REAL ESTATE		
Office, Class A, average PSF (largest City) April 2018	\$12.00 - \$19.00	\$30.00 - \$40.00
Industrial flex, average cost PSF (largest City)	\$6.00 - \$11.00	\$15.00 - \$25.00
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, 2017	\$55,848	\$57,293
Average Hourly Earnings For Production Workers, 2018	\$21.64	\$23.45
Workers' Compensation Benefit Payments, 2016	\$205,663	\$12,139,445
EDUCATION		
Critical Reading and Writing SAT Score, 2018	535	540
Math SAT Score, 2018	528	536
% of Students Taking SAT Exam, 2018	96.0	60.0
Reading NAEP Score, 2017, Grade 4	229	215
Reading NAEP Score, 2017, Grade 8	275	263
Math NAEP Score, 2017, Grade 4	245	232
Math NAEP Score, 2017, Grade 8	293	277
Public Elementary/Secondary Expenditures per pupil, 2016	\$15,535.00	\$11,420.00
% of Population Graduated from High School in 2016-17	89.0	83.0
% of Population With a Bachelor's Degree or More, 2016	36.6	32.9
% of Population With a Advanced Degree or More, 2016	14.1	12.3
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2016	12.4	23.6
Number of Degree Granting Postsecondary Institutions, 2015/16	27	448
Number of Charters Schools, 2017/18	26	1,275
DEMOGRAPHICS		
Net Migration 2017 - 2018	6,534	(38,271)
Median Age 2017	43.2	36.5
% Of Population 26 to 34 Years Old, 2017	11.0	14.0
% Of Population 35 to 54 Years Old, 2017	27.0	27.0
% Change in Population 2017 to 2018	0.5	0.4
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
CRIME		
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
HEALTH INSURANCE		
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 Captia 2017	12.7	9.2
HEALTH		
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

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COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
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 7/2019	\$2.60	\$3.73
Doctor Visit	\$145.00	\$100.28
Average Auto Insurance Premium, 2018	\$983.00	\$1,962.00
Food		
Ground Beef (state capital)	\$4.67	\$3.91
Chicken Breast per pound (major city)	\$4.18	\$4.98
Milk (state capitol)	\$3.66	\$3.66
Dozen Eggs (state capital)	\$2.64	\$3.23
Bread (state capital)	\$2.49	\$2.96
QUALITY OF LIFE: CHILD WELL - BEING		
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
GEOGRAPHY		
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
HOUSING		
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
POPULATION		
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
TRIVIA FACTS		
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
Last Updates		
	7/1/2019	7/1/2019
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.		