



<b>STATE TO STATE COMPARISONS 2019</b>			
		NH	MA
			
<b>TAXES</b>			
Corporate Income Tax Rate		7.9%	8.0%
Apportionment Formula			
Property Factor		25%	25%
Payroll Factor		25%	25%
Sales Factor		50%	50%
Throwback Rule		Yes	Yes
NOL Deductions			
Carryback (Years)		0.0	0.0
Carryforward (Years)		10	20
Sales Tax & Use Tax %		None	6.25
Internet Sales Tax		None	5
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	None
Top Personal Income Tax %		0%	5.1
Professional Services Tax		N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
Motor Fuel Tax, 11		0.196	0.265
Property Tax			
On Land & Buildings, as share of personal income		5.6	3.6
Telecommunications Tax %			
State/Local SalesTax		0.00	6.25
State/Local Wireless Rate		8.17	7.79
Workers Compensation Premium Index Rate		1.70	1.37
Unemployment Insurance Tax % (New Employers), 19		1.70	2.42
Unemployment Insurance Time Period to Qualify for Experience Rating		0.05	1.26
Unemployment Insurance Tax Wage Bases, 19		\$14,000	\$15,000
Unemployment Insurance Tax/ Per Employee, 19		\$238	\$363
Unemployment Insurance Number of Benefit Weeks		26	30-Jan
Gasoline Excise Tax (cents per gallon)		23.8	24.0
Diesel Excise Tax (cents per gallon)		23.8	24.0
Tobacco Excise Tax (cents per pack of 20)		1.8	3.5
State Taxes as Percentage of Personal Income		9.9%	10.8%
Small Business Tax Index: 2017 (1= Best 50= Worst)		32	31
Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst)		6	29
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
Tax burden - State/Local, % of Income 2017		6.7%	9.0%
State Government Tax Revenue, 2016 (in thousands)		\$2,641,946	\$27,283,005
Per Capita State Government Tax Collections, 2015		\$1,720	\$3,741
State Cash Solvency Index FY 2015		-2.14	-2.88
State Long-Run Solvency FY 2015		-0.53	-3.95
Public Sector Pensions-% funded 2015		65%	62%
Per Capita State Government Debt Outstanding, 2014		\$7,394	\$10,989
Gross Domestic Product by State, 2015-2016 (% change)		\$0	\$0
State Government Bond Rating 2015		Aa1/AA/AA+	Aa1/AA+/AA+
Cost of Living Index, Second Quarter 2017		11200.0%	13050.0%
Number of Bureaucrats , 2013		87201.00	382911.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017		5	14
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		3	3
Median Household Income (2015 Rankings) (1-Highest 50-Lowest)		2	10
Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)		7	2
State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)		34	11
2016 Forbes Best States for Business (1=Best, 50=Worst)		36	19
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)		7	22
Average Yearly Legislative Salaries		\$100	\$60,032
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		1	33
<b>ENERGY &amp; ENVIRONMENT</b>			
Electricity, August 2016, (Cents Per Kil Hr.)		18.2	18.3
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)		2,710	2,270
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)		16.18	13.02
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	2.47
Energy Consumption, 2015 (Trillions BTU)		305.2	1,444.9
Total Pollution Released in 2015		471,294	3,392,685
Total Air Emissions in 2015		322,928	1,366,740
<b>REAL ESTATE</b>			
Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$36.00 - \$49.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$13.00 - \$20.00
New construction, manufacturing, 24 ft. clear			
25k to 50k, average cost PSF		\$115.00 - \$125.00	N/A

# STATE TO STATE COMPARISONS 2019

	NH	MA
<b>LABOR</b>		
Right to Work State	N	N
Average Annual Pay, 2016	\$54,218	\$68,082
Average Hourly Earnings For Production Workers, 2016	20.67	\$22.79
Workers' Compensation Benefit Payments, 2016	205,663	1,145,216
<b>EDUCATION</b>		
Critical Reading SAT Score, 2016	527	517
Math SAT Score, 2016	531	530
Writing SAT Score, 2016	510	506
% of Students Taking SAT Exam, 2016	70	86
Reading NAEP Score, 2015, Grade 4	232	235
Reading NAEP Score, 2015, Grade 8	275	274
Math NAEP Score, 2015, Grade 4	249	251
Math NAEP Score, 2015, Grade 8	294	297
Public Elementary/Secondary Expenditures per pupil, 2013	15,394	\$15,211.00
% of Population Graduated from High School in 2016-17	89	88.0
% of Population With a Bachelor's Degree or More, 2015	36	41.5
% of Population With a Advanced Degree or More, 2015	13.7	18.4
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015	13	13.3
Number of Degree Granting Postsecondary Institutions, 2015/16	27	124
Number of Charters Schools, 2017/18	26	82
<b>DEMOGRAPHICS</b>		
Net Migration 2017 - 2018	6,534	27,258
Median Age 2017	43	40
% Of Population 25 to 44 Years Old, 2015	23	26
% Change in Population 2013 to 2015	(0.8)	1.3
Poverty Rate, 2015-2017	6.7	11
# of Public Aid Recipients 2016 (SNAP Participation Rates)	98,464	779,192
% Births to Unmarried Women in 2017	32.6	33
<b>CRIME</b>		
Murders in 2016	17	134
Violent Crimes/100,000 Population, 2016	185.7	369.2
Property Crimes, 2016	20,194	106,339
Motor Vehicle Thefts in 2016	871	8,058
Aggravated Assault Rate per 100,000 in 2016	120.7	265.0
Crime Rate Rank, 2016 (1=Worst, 50=Best)	50	45.0
<b>HEALTH INSURANCE</b>		
Average Family Premium per Employee Paid by Employer 2017	\$13,652	\$15,482
Average Monthly Premiums per Person - Average Benchmark 2019	\$402.00	\$332.00
Hospital Adjusted Expenses per Inpatient Day 2016	\$2,431	\$2,955
Retail Prescription Drugs Filled per Captia 2017	12.7	13.3
<b>HEALTH</b>		
Healthiest States (1=best; 50=worst), 2018	6	2
Infant Mortality /1000 Live Births, 2016	3.7	3.9
% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.	77	190
Physicians, 2018	4,167	35,956
Deaths by Accident, 2016	924	3,831
Estimated New Cases of Cancer - 2017	8,670	37,130
Estimated Cancer Deaths Combined - 2017	2710	12620
Current Cigarette use, Percentage of Population, 2017	15.7	13.7
Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	7
% of Adults with Asthma - 2015	10.1	10.2
% of Adults with Diabetes - 2017	8.4	9.5
Fat Index Rank, 2017 (1 = most fat 50 = least fat)	38	44
% of Children Overweight - 2017 Ages 10-17	9.8	15.0
% of Adults with Hypertension - 2017	30.0	28.6
Infectious Disease, Rank, 2018	2	12
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>		
Average Median Apartment Rent, based on 2br, 2018	\$1,294	\$1,610
Median Listing Home Price, Feb 2018	\$299,000	\$450,000
Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$364
Gasoline/Gallon 12/2018	\$2.40	\$2.55
Doctor Visit	\$145.00	\$190.52
Average Auto Insurance Premium, 2018	\$983.00	\$1,604.00
<b>Food</b>		
Ground Beef (state capital)	\$4.67	\$3.72
Chicken Breast per pound (major city)	\$4.18	\$5.08
Milk (state capital)	\$3.66	\$3.21
Dozen Eggs (state capital)	\$2.64	\$2.83
Bread (state capital)	\$2.49	\$2.45

<b>STATE TO STATE COMPARISONS 2019</b>			
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<b>QUALITY OF LIFE: CHILD WELL - BEING</b>			
Overall State Ranking, 2018		1	2
Births of Low Birth weight as a percent of all Births in 2017		6.9	7.5
Child Death Rates (deaths per 100,000 ) 2016		14	11
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2016		35	22
Total Teen Birth (rate per 1,000 females ages 16-19), 2016		9.3	8.5
% of Teens Who Are High School Dropouts, 2017		3%	3%
% of Teens Not Attending School and Not Working , 2017		5%	4%
% of Children Whose Parents Lack Secure Employment, 2016		22%	27%
% of Children in Poverty , 2017		10%	14%
% of Families with Children Headed by Single Parent, 2017		29%	32%
Drug Overdose Deaths - % change from 2016-2017		-0.1	0.0
Registered Sex Offenders Per Capita Oct 2018		212	170
<b>GEOGRAPHY</b>			
Total Area of States in Square Miles		9,349	10,554
Highest Point of Elevation in Feet		6,288	3,491
% of Days that are Sunny		44	55
Hazardous Weather Fatalities in 2017		0	2
# of Deaths by Lighting Strikes from 2008-2017		0	6
# of Earthquakes by State from 2010-2015		1	0
# of Tornadoes, in 2017		0	2
<b>HOUSING</b>			
New Housing Units Authorized in 2017		3,395	17,230
Homeownership Rate, 2016		71.8	59.7
% Change in House Prices: 2016 to 2017		6.6	7.4
% Change in Existing Home Sales: 2013 to 2017		26.2	30.3
<b>POPULATION</b>			
Population in 2018		1,356,458	6,902,149
Population 19 to 25 Years Old in 2017		104,700	568,000
Population 26 to 34 Years Old in 2017		147,400	863,800
Population 35 to 54 Years Old in 2017		345,600	1,765,200
Average Family Size in 2017		2.46	2.54
% Registered Voters Reported, 2016		64.2%	68.1%
# of State Legislators, 2016		424	200
<b>TRIVIA FACTS</b>			
State Nickname		Granite State	Bay State
State Capital		Concord	Boston
Governor - Apr. 2017		Chris Sununu ( R )	Charlie Baker ( R )
State Song		Old New Hampshire	All Hail to Massachusetts
State Flower		Purple Lilac	Mayflower
State Tree		White Birch	American Elm
State Bird		Purple Finch	Chickadee
State Motos		Live Free or Die	By the sword we seek peace only under liberty
<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.			