



STATE TO STATE COMPARISONS 2019			
		NH	MA
			
TAXES			
Corporate Income Tax Rate		7.7%	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
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		8.94	8.84
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		1.00	3.00
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 Property Taxes as Percentage of Personal Income		5.4%	3.5%
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
FINANCIAL & GOVERNMENT COMPARISONS			
Tax burden - State/Local, % of Income 2019		6.9%	8.9%
State Government Tax Revenue, 2017 (in thousands)		\$2,496,719	\$27,518,360
Per Capita State Government Tax Collections, 2017		\$1,870	\$4,033
State Cash Solvency Index FY 2016		-1.73	-3.09
State Long-Run Solvency FY 2016		-0.43	-3.86
Public Sector Pensions-% funded 2016		58%	58%
Per Capita State Government Debt Outstanding, 2019		\$5,428	\$11,915
Gross Domestic Product by State, 2017 - 2018 (% change)		\$0	\$0
State Government Bond Rating 2017		Aa1/AA/AA+	Aa1/AA+/AA+
Cost of Living Index, 2018		10930.0%	13380.0%
Number of Bureaucrats , 2017		88688.00	391509.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017		5	14
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		4	4
Median Household Income (2017 Rankings) (1-Highest 50-Lowest)		2	5
Personal Income Per Capita (2018 Rankings) (1-Highest 50-Lowest)		7	2
State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)		34	11
2018 Forbes Best States for Business (1=Best, 50=Worst)		34	19
Millionaires, Per Capita 2019, (1= Highest, 50=Lowest)		6	4
Average Yearly Legislative Salaries		\$200	\$62,548
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		2	23
ENERGY & ENVIRONMENT			
Electricity, January 2019, (Cents Per Kil Hr.)		19.9	22.6
Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)		16.16	15.06
Coal, Av. Sales Price, \$ Per Short Ton, 2017		N/A	N/A
Business Energy Index 2019		42.70	45.30
Energy Consumption, 2016 (Trillions BTU)		300.9	1,422.8
Total Pollution Released in 2017		304,812	4,369,358
Total Air Emissions in 2017		138,347	1,191,406

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REAL ESTATE			
	Office, Class A, average PSF (largest City) April 2018	\$12.00 - \$19.00	\$36.00 - \$49.00
	Industrial flex, average cost PSF (largest City)	\$6.00 - \$11.00	\$13.00 - \$20.00
	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	\$70,657
	Average Hourly Earnings For Production Workers, 2018	21.64	\$24.56
	Workers' Compensation Benefit Payments, 2016	205,663	1,145,216
EDUCATION			
	Critical Reading and Writing SAT Score, 2018	535	562
	Math SAT Score, 2018	528	563
	% of Students Taking SAT Exam, 2018	96	80
	Reading NAEP Score, 2017, Grade 4	229	236
	Reading NAEP Score, 2017, Grade 8	275	278
	Math NAEP Score, 2017, Grade 4	245	249
	Math NAEP Score, 2017, Grade 8	293	297
	Public Elementary/Secondary Expenditures per pupil, 2016	15,535	\$16,986.00
	% of Population Graduated from High School in 2016-17	89	88.0
	% of Population With a Bachelor's Degree or More, 2016	37	42.7
	% of Population With a Advanced Degree or More, 2016	14.1	19.0
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2016	12	13.4
	Number of Degree Granting Postsecondary Institutions, 2015/16	27	124
	Number of Charters Schools, 2017/18	26	82
DEMOGRAPHICS			
	Net Migration 2017 - 2018	6,534	27,258
	Median Age 2017	43.2	39.5
	% Of Population 26 to 34 Years Old, 2017	11.0	13.0
	% Of Population 35 to 54 Years Old, 2017	27.0	27.0
	% Change in Population 2017 to 2018	0.5	0.6
	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
CRIME			
	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
HEALTH INSURANCE			
	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
HEALTH			
	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
	Esitmated 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

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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	\$1,610
	Median Listing Home Price, Feb 2018	\$299,000	\$450,000
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$364
	Gasoline/Gallon 7/2019	\$2.60	\$2.71
	Doctor Visit	\$145.00	\$190.52
	Average Auto Insurance Premium, 2018	\$983.00	\$1,604.00
	Food		
	Ground Beef (state capital)	\$4.67	\$3.72
	Chicken Breast per pound (major city)	\$4.18	\$5.08
	Milk (state capitol)	\$3.66	\$3.21
	Dozen Eggs (state capital)	\$2.64	\$2.83
	Bread (state capital)	\$2.49	\$2.45
QUALITY OF LIFE: CHILD WELL - BEING			
	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
GEOGRAPHY			
	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
HOUSING			
	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
POPULATION			
	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
TRIVIA FACTS			
	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
	Last Updates	7/1/2019	7/1/2019
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			