



STATE TO STATE COMPARISONS 2019			
		NH	MA
			
TAXES			
	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
	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 5/2019		\$2.74	\$2.83
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			
		5/15/2019	5/15/2019
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			