



<b>STATE TO STATE COMPARISONS 2019</b>			
		NH	ME
			
<b>TAXES</b>			
	Corporate Income Tax Rate	7.90%	8.93%
	Apportionment Formula		
	Property Factor	0.3	0.25
	Payroll Factor	0.3	0.25
	Sales Factor	0.5	0.5
	Throwback Rule	Yes	Yes
	NOL Deductions		
	Carryback (Years)	0.0	0
	Carryforward (Years)	10	20
	LLCs Recognized	No	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	5.5
	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	Taxable
	Tangible Personal Property	No Tax	Taxable
	Sales & Use - Weighted Average of County & City Rates	No Tax	None
	Top Personal Income Tax %	0%	7.95
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Y
	Motor Fuel Tax, 11	0.196	0.300
	Property Tax		
	On Land & Buildings, as share of personal income	5.5	4.76
	Telecommunications Tax %		
	State/Local SalesTax	0.00	6.00
	State/Local Wireless Rate	8.17	7.31
	Workers Compensation Premium Index Rate	2.18	2.15
	Unemployment Insurance Tax % (New Employers), 17	1.70	1.77
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.73
	Unemployment Insurance Tax Wage Bases, 17	\$14,000	\$12,000
	Unemployment Insurance Tax/ Per Employee, 17	\$238	\$212
	Unemployment Insurance Number of Benefit Weeks	26	15 to 26
	State Trust Fund negative loan balance to Federal Gov. (April, 2015)	0.00	0.00
	Gasoline Excise Tax (cents per gallon)	22.2	30.0
	Diesel Excise Tax (cents per gallon)	22.2	31.2
	Tobacco Excise Tax (cents per pack of 20)	1.8	2.0
	State Taxes as Percentage of Personal Income	8.0%	10.2%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	44
	Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)	7	28
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
	Tax burden - State/Local, % of Income 2017	6.7%	10.7%
	State Government Tax Revenue, 2016 (in thousands)	\$2,641,946	\$4,130,242
	Per Capita State Government Tax Collections, 2015	\$1,720	\$2,892
	State Cash Solvency Index FY 2015	-2.14	-2.39
	State Long-Run Solvency FY 2015	-0.53	-0.75
	Public Sector Pensions-% funded 2015	65%	83%
	Per Capita State Government Debt Outstanding, 2014	\$7,394	\$4,115
	Gross Domestic Product by State, 2015-2016 (% change)	\$0	\$0
	State Government Bond Rating 2015	Aa1/AA/AA+	Aa2/AA/AA
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	34
	Cost of Living Index, Second Quarter 2017	11200.0%	11170.0%
	Number of Bureaucrats , 2013	87201.00	92788.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	9
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	41.60
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	3	3
	Median Household Income (2015 Rankings) (1-Highest 50-Lowest)	2	30
	Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)	7	31
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	43
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	49
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	28
	Average Yearly Legislative Salaries	\$100	\$14,074
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	42
<b>ENERGY &amp; ENVIRONMENT</b>			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	16.1
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	7,963
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	16.79
	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	2.32
	Energy Consumption, 2015 (Trillions BTU)	305.2	405.6
	Total Pollution Released in 2015	471,294	9,449,081
	Total Air Emissions in 2015	322,928	3,265,089
<b>REAL ESTATE</b>			

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Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$16.00 - \$22.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$5.95 - \$9.60
New construction, manufacturing, 24 ft. clear			
25k to 50k, average cost PSF		\$115.00 - \$125.00	N/A
<b>LABOR</b>			
Right to Work State		N	N
Average Annual Pay, 2016		\$54,218	\$42,112
Average Hourly Earnings For Production Workers, 2016		\$20.67	\$21.28
Percent Change in Average Annual Pay: 2015 to 2016		2.0	2.0
Civilian Labor Force in July 2017		752,897	704,650
Workers' Compensation Benefit Payments, 2015		\$222,064	\$232,464
Nonfarm Employees in Manufacturing, November 2016 (in thousands)		66,500	50,700
Nonfarm Employees in Government, November 2016 (in thousands)		88,100	98,700
2015, Occupational Injuries-Fatal (preliminary)		18	15
<b>EDUCATION</b>			
Critical Reading SAT Score, 2016		527	486
Math SAT Score, 2016		531	485
Writing SAT Score, 2016		510	472
% of Students Taking SAT Exam, 2016		70.0	96.0
Reading NAEP Score, 2015, Grade 4		232	224
Reading NAEP Score, 2015, Grade 8		275	268
Math NAEP Score, 2015, Grade 4		249	242
Math NAEP Score, 2015, Grade 8		294	285
Projected High School Graduates 2016		13,530	12,600
Projected High School Student who receive no diploma, 2011		3,808	3,479

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Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394	\$10,414
% of Population Graduated from High School in 2015		87.3	86.4
% of Population With a Bachelor's Degree or More, 2015		35.7	30.1
% of Population With a Advanced Degree or More, 2015		13.7	10.6
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015		12.5	12.2
Average Salary of Public School Teachers in 2012/13		\$55,599	\$48,119
Number of Public Libraries, 2010		233	270
Internet Terminals in Public Libraries 2014		1,460	1,860
Number of Institutions of Higher Education, 2013		43	60
Number of Charters Schools, 2016/17		26	9
<b>DEMOGRAPHICS</b>			
Net Migration 2014 - 2015		1,077	(190)
Median Age 2015		42.8	44.6
% Of Population 25 to 44 Years Old, 2015		23.4	23.1
% Change in Population 2013 to 2015		-0.8	-0.45
Poverty Rate, 2014		8.2	13.4
# of Public Aid Recipients 2015 (SNAP Participation Rates)		106,296	202,579
% Births to Unmarried Women in 2015		34.0	40
<b>CRIME</b>			
Murders in 2015		14	23
Violent Crimes/100,000 Population, 2015		199.3	130.1
Property Crimes, 2015		23,229	24,327
Motor Vehicle Thefts in 2015		891	814
Aggravated Assault Rate per 100,000 in 2015		116	69.3
Crime Rate Rank, 2015 (1=Worst, 50=Best)		48	46.0
<b>HEALTH INSURANCE</b>			
Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$16,514
Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$335.61
Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$2,321
Retail Prescription Drugs Filled per Captia 2015		15.5	17.5
Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$18.05
<b>HEALTH</b>			
Healthiest States (1=best; 50=worst), 2018		6	16
Health Mandates 2012		38.0	48.0
Infant Mortality /1000 Live Births, 2016		3.7	5.8
% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.		77	107
Physicians, 2018		4,167	4,666
Deaths by Accident, 2016		924	909
Deaths by Drug Overdose (per 100,000 pop. 2016)		481	353
Estimated New Cases of Cancer - 2017		8670	8750
Estimated Cancer Deaths Combined - 2017		2710	3260
Current Cigarette use, Percentage of Population, 2017		15.7	17.3
Bioterrorism, Disease & Disaster Preparedness Score, 2018		7	5
Potential # of illness during a severe Pandemic		389,000	391,000
Potential # of deaths during a severe Pandemic		10,000	11,000
Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average)		7.3	7.4
% of Adults with Asthma - 2015		10.1	11.2
% of Adults with Diabetes - 2017		8.4	10.7
Fat Index Rank, 2017 (1 = most fat 50 = least fat)		38	33
% of Children Overweight - 2017 Ages 10-17		9.8	14.7
% of Adults with Hypertension - 2017		30.0	34.8
Infectious Disease, Rank, 2018		2	15
Human West Nile Cases - 2018		0	1
Zika Virus Cases, from January - December, 2018		0	0
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>			
Average Median Apartment Rent, based on 2br, 2018		\$1,294	\$977
Median Listing Home Price, Feb 2018		\$299,000	\$245,000
Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$338
Gasoline/Gallon 12/2018		\$2.40	\$2.31
Doctor Visit		\$145.00	\$134.00
Average Auto Insurance Premium, 2018		\$983.00	\$964.00
Food			
Ground Beef (state capital)		\$4.67	\$3.49
Chicken Breast per pound (major city)		\$4.18	\$3.35
Milk (state capital)		\$3.66	\$2.99
Dozen Eggs (state capital)		\$2.64	\$2.00
Bread (state capital)		\$2.49	\$2.45
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>			
Overall State Ranking, 2017		1	13
Births of Low Birth weight as a percent of all Births in 2015		8.3	9.2
Child Death Rates (deaths per 100,000 ) 2015		11	13
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015		S	28.0
Total Teen Birth (rate per 1,000 females ages 15-19), 2015		10.9	15.4
% of Teens Who Are High School Dropouts, 2015		2%	3%
% of Teens Not Attending School and Not Working , 2014		5%	6%
% of Children Whose Parents Lack Secure Employment, 2014		24%	32%
% of Children in Poverty , 2014		13%	19%

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	% of Families with Children Headed by Single Parent, 2015	30%	35%
	Drug Overdose Deaths - % change from 2014-2015	30.9	26.2
	Registered Sex Offenders Per Capita June 2016	206	204
<b>SOCIAL CAPITAL</b>			
	Lifestyles: Volunteer rate per Resident 2018	0.4	0.4
	Donates to Charity (percent)	57.7%	52.5%
	Attended Public Meetings (percent)	9.7%	15.0%

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	Active in Neighborhood (percent)		9.7%	12.2%
	Civic and Social Organizations per 1000 pop., 1977-1992 (from FICA)		0.25	0.21
	Mean President Turnout 2016		73%	73%
	Av. Charitable Giving per IRS Tax Filers, 2013		\$890	\$684
	Residents who volunteer 2018 (rank)		17	8
<b>GEOGRAPHY</b>				
	Total Area of States in Square Miles		9,349	35,380
	Highest Point of Elevation in Feet		6,288	5,268
	% of Days that are Sunny		44	57
	Hazardous Weather Fatalities in 2016		1	0
	# of Deaths by Lighting Strikes from 2007-2016		0	3
	# of Earthquakes by State from 2010-2015		1	3
	# of Tornadoes, in 2016		2	
<b>HOUSING</b>				
	New Housing Units Authorized in 2016		3,607	4,164
	Homeownership Rate, 2015		71.6	69.9
	% Change in House Prices: 2015 to 2016		3.5	4.6
	% Change in Existing Home Sales: 2012 to 2016		17.8	12.1
<b>POPULATION</b>				
	Population in 2017		1,335,832	1,327,472
	Population 18 to 24 Year Old in 2015		129,025	110,754
	Population 25 to 44 Years Old in 2015		311,207	307,297
	Average Family Size in 2015		3.01	2.89
	% of Eligible Voters Reported Registered, 2014		68.3%	76.5%
	# of State Legislators, 2016		424	186
<b>TRIVIA FACTS</b>				
	State Nickname		Granite State	Pine Tree State
	State Capital		Concord	Augusta
	Governor - Apr. 2017		Chris Sununu ( R )	Janet Mills ( D )
	State Song		Old New Hampshire	State of Maine Song
	State Flower		Purple Lilac	White Pine Cone and Tassel
	State Tree		White Birch	Eastern White Pine
	State Bird		Purple Finch	Chickadee
	State Motos		Live Free or Die	I direct
<b>COOLNESS FACTORS - NH</b>				
	Top 10 Up and Coming US Cities for Tech Jobs, July 2015 - Zip Recruiter			
	Best Cities to Raise Children, 2012 - Kiplinger Personal Finance			
	Strongest State in the Union - 2016 - Politico			
	America's Top 10 Smartest Cities 2014 - WalletHub			
	Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property)			
	America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine			
	11 Coolest Road Trips in the US, 2014 - BuzzFeed.com			
	America's Most Beautiful Town Squares, 2014 - Travel + Leisure			
	Top Small Business Friendly States, 2015 - Thumbtack.com			
	10 Best Cities for Small Business in the US, 2015 - Thumbtack.com			
	Best State Capitals to Live in, 2016 - SmartAsset.com			
	Top 10 High-Tech Density, 2016 - BloombergInnovation Index			
	#37 Best Cities for Outdoor Activities - Manchester, niche.com, 2017			
	#16 Top Best Places to Live - Nashua (#1 1987, 1997) Money, 2016			
	#10 Best Run City Nashua - Nashua, WalletHub, 2016			

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	#8 Next Top 10 Cities for high Tech Jobs - Manchester, Fast Company, 2015		
	<b>Last Updates</b>	<b>1/2/2019</b>	<b>1/2/2019</b>
	#REF!		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			