

STATE TO STATE COMPARISONS 2019

NH



MI



TAXES

Corporate Income Tax Rate	7.9%	6.0%
Apportionment Formula		
Property Factor	25%	5%
Payroll Factor	25%	5%
Sales Factor	50%	90%
Throwback Rule	Yes	No
NOL Deductions		
Carryback (Years)	0	0
Carryforward (Years)	10	10
LLCs Recognized	No	Yes
S-corps Recognized	No	Yes
Sales Tax & Use Tax %	None	6
Internet Sales Tax	None	6
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%	4.25
Professional Services Tax	N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
Motor Fuel Tax, 11	0.196	0.391
Property Tax		
On Land & Buildings, as share of personal income	5.496	3.761
Telecommunications Tax %		
State/Local Sales Tax	0.00	6.00
State/Local Wireless Rate	8.17	8.08
Workers Compensation Premium Index Rate	2.18	1.68
Unemployment Insurance Tax % (New Employers), 17	1.70	2.70
Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.06
Unemployment Insurance Tax Wage Bases, 17	\$14,000	\$9,000
Unemployment Insurance Tax/ Per Employee, 17	\$238	\$243
Unemployment Insurance Number of Benefit Weeks	26	14 to 20
State Trust Fund negative loan balance to Federal Gov. (April, 2015)	0.00	0.00
Gasoline Excise Tax (cents per gallon)	22.2	26.3
Diesel Excise Tax (cents per gallon)	22.2	26.3
Tobacco Excise Tax (cents per pack of 20)	1.8	2.0
State Taxes as Percentage of Personal Income	8.0%	9.6%
Small Business Tax Index: 2014 (1= Best 50= Worst)	18	12
Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)	7	12

FINANCIAL & GOVERNMENT COMPARISONS

Tax burden - State/Local, % of Income 2017	6.7%	8.5%
State Government Tax Revenue, 2016 (in thousands)	\$2,641,946	\$27,436,607
Per Capita State Government Tax Collections, 2015	\$1,720	\$2,503
State Cash Solvency Index FY 2015	-2.14	-1.9
State Long-Run Solvency FY 2015	-0.53	-0.04
Public Sector Pensions-% funded 2015	65%	64%
Per Capita State Government Debt Outstanding, 2014	\$7,394	\$3,179
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	30
Cost of Living Index, Second Quarter 2017	11200.0%	9030.0%
Number of Bureaucrats , 2013	87201.00	544,699.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	22
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	41.10
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	3	3
Median Household Income (2015 Rankings) (1-Highest 50-Lowest)	2	25
Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)	7	30
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	50
2016 Forbes Best States for Business (1=Best, 50=Worst)	36	28
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	33
Average Yearly Legislative Salaries	\$100	\$71,685
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	24

ENERGY & ENVIRONMENT

Electricity, August 2016, (Cents Per Kil Hr.)	18.23	15.87
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	4,083
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	8.81
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	2.11
Energy Consumption, 2015 (Trillions BTU)	305.2	2,767.3
Total Pollution Released in 2015	471,294	72,804,804
Total Air Emissions in 2015	322,928	14,381,975

REAL ESTATE

Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$16.00 - \$19.50
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		NH	MI
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$5.00 - \$8.00
	New construction, manufacturing, 24 ft. clear		
	25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A
	LABOR		
	Right to Work State	N	Y
	Average Annual Pay, 2016	\$54,218	\$50,710
	Average Hourly Earnings For Production Workers, 2016	\$20.67	\$20.50
	Percent Change in Average Annual Pay: 2015 to 2016	2.0	1.9
	Civilian Labor Force in July 2017	752,897	4,839,530
	Workers' Compensation Benefit Payments, 2015	\$222,064	\$1,077,947
	Nonfarm Employees in Manufacturing, November 2016 (in thousands)	66,500	597,100
	Nonfarm Employees in Government, November 2016 (in thousands)	88,100	605,700
	2015, Occupational Injuries-Fatal (preliminary)	18	134
	EDUCATION		
	Critical Reading SAT Score, 2016	527	594
	Math SAT Score, 2016	531	608
	Writing SAT Score, 2016	510	581
	% of Students Taking SAT Exam, 2016	70.0	86.0
	Reading NAEP Score, 2015, Grade 4	232	216
	Reading NAEP Score, 2015, Grade 8	275	264
	Math NAEP Score, 2015, Grade 4	249	236
	Math NAEP Score, 2015, Grade 8	294	278
	Projected High School Graduates 2016	13,530	99,920
	Projected High School Student who receive no diploma, 2011	3,808	37,721

STATE TO STATE COMPARISONS 2019				
			NH	MI
	Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$13,686.00
	% of Population Graduated from High School in 2015		87.3	77.0
	% of Population With a Bachelor's Degree or More, 2015		35.7	27.8
	% of Population With a Advanced Degree or More, 2015		13.7	10.8
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015		12.5	18.1
	Average Salary of Public School Teachers in 2012/13		\$55,599	\$61,560
	Number of Public Libraries, 2010		233	644
	Internet Terminals in Public Libraries 2014		1,460	11,925
	Number of Institutions of Higher Education, 2013		43	302
	Number of Charters Schools, 2016/17		26	301
DEMOGRAPHICS				
	Net Migration 2014 - 2015		1,077	(14,709)
	Median Age 2015		42.8	39.7
	% Of Population 25 to 44 Years Old, 2015		23.4	24.2
	% Change in Population 2013 to 2015		-0.8	0.42
	Poverty Rate, 2014		8.2	15.8
	# of Public Aid Recipients 2015 (SNAP Participation Rates)		106,296	1,571,344
	% Births to Unmarried Women in 2015		34.0	42
CRIME				
	Murders in 2015		14	571
	Violent Crimes/100,000 Population, 2015		199.3	415.5
	Property Crimes, 2015		23,229	187,101
	Motor Vehicle Thefts in 2015		891	15,764
	Aggravated Assault Rate per 100,000 in 2015		116	266.2
	Crime Rate Rank, 2015 (1=Worst, 50=Best)		48	37.0
HEALTH INSURANCE				
	Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$15,608
	Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$203.84
	Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$2,135
	Retail Prescription Drugs Filled per Capita 2015		15.5	14.3
	Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$21.47
HEALTH				
	Healthiest States (1=best; 50=worst), 2018		6	34
	Health Mandates 2012		38.0	24.0
	Infant Mortality /1000 Live Births, 2016		3.7	6.4
	% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.		77	510
	Physicians, 2018		4,167	38,366
	Deaths by Accident, 2016		924	5,313
	Deaths by Drug Overdose (per 100,000 pop. 2016)		481	2,347
	Estimated New Cases of Cancer - 2017		8,670	57,600
	Estimated Cancer Deaths Combined - 2017		2710	21050
	Current Cigarette use, Percentage of Population, 2017		15.7	19.3
	Bioterrorism, Disease & Disaster Preparedness Score, 2018		7	8
	Potential # of illness during a severe Pandemic		389,000	3,003,000
	Potential # of deaths during a severe Pandemic		10,000	82,000
	Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average)		7.3	6.7
	% of Adults with Asthma - 2015		10.1	10.2
	% of Adults with Diabetes - 2017		8.4	11
	Fat Index Rank, 2017 (1 = most fat 50 = least fat)		38	19
	% of Children Overweight - 2017 Ages 10-17		9.8	17.3
	% of Adults with Hypertension - 2017		30.0	34.7
	Infectious Disease, Rank, 2018		2	10
	Human West Nile Cases - 2018		0	80
	Zika Virus Cases, from January - December, 2018		0	0
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)				
	Average Median Apartment Rent, based on 2br, 2018		\$1,294	\$916
	Median Listing Home Price, Feb 2018		\$299,000	\$185,000
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$333
	Gasoline/Gallon 12/2018		\$2.40	\$2.07
	Doctor Visit		\$145.00	\$97.01
	Average Auto Insurance Premium, 2018		\$983.00	\$1,604.00
	Food			
	Ground Beef (state capital)		\$4.67	\$3.71
	Chicken Breast per pound (major city)		\$4.18	\$3.00
	Milk (state capitol)		\$3.66	\$2.49
	Dozen Eggs (state capital)		\$2.64	\$1.56
	Bread (state capital)		\$2.49	\$1.78
QUALITY OF LIFE: CHILD WELL - BEING				
	Overall State Ranking, 2017		1	32
	Births of Low Birth weight as a percent of all Births in 2015		8.3	7.9
	Child Death Rates (deaths per 100,000) 2015		11	18
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015		S	37
	Total Teen Birth (rate per 1,000 females ages 15-19), 2015		10.9	19.4
	% of Teens Who Are High School Dropouts, 2015		2%	4%
	% 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%	23%

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		NH	MI
	% of Families with Children Headed by Single Parent, 2015	30%	35%
	Drug Overdose Deaths - % change from 2014-2015	30.9	13.3
	Registered Sex Offenders Per Capita June 2016	206	427

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SOCIAL CAPITAL				
	Lifestyles: Volunteer rate per Resident 2018		0.4	0.3
	Donates to Charity (percent)		57.7%	49.7%
	Attended Public Meetings (percent)		9.7%	8.6%
	Active in Neighborhood (percent)		9.7%	8.6%
	Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)		0.25	0.13
	Mean President Turnout 2016		73%	66%
	Av. Charitable Giving per IRS Tax Filers, 2013		890	1065
	Residents who volunteer 2018 (rank)		17	35
GEOGRAPHY				
	Total Area of States in Square Miles		9,349	96,714
	Highest Point of Elevation in Feet		6,288	1,979
	% of Days that are Sunny		44	49
	Hazardous Weather Fatalities in 2016		1	2
	# of Deaths by Lighting Strikes from 2007-2016		0	6
	# of Earthquakes by State from 2010-2015		1	2
	# of Tornadoes, in 2016		2	15
HOUSING				
	New Housing Units Authorized in 2016		3,607	22,426
	Homeownership Rate, 2015		71.6	74.6
	% Change in House Prices: 2015 to 2016		3.5	6.9
	% Change in Existing Home Sales: 2012 to 2016		17.8	41.4
POPULATION				
	Population in 2017		1,335,832	9,935,116
	Population 18 to 24 Year Old in 2015		129,025	987,418
	Population 25 to 44 Years Old in 2015		311,207	2,398,869
	Average Family Size in 2015		3.01	3.12
	% of Eligible Voters Reported Registered, 2014		68.3%	71.2%
	# of State Legislators, 2016		424	148
TRIVIA FACTS				
	State Nickname		Granite State	Great Lake State
	State Capital		Concord	Lansing
	Governor - Apr. 2017		Chris Sununu (R)	Gretchen Whitmer (D)
	State Song		Old New Hampshire	Michigan, My Michigan
	State Flower		Purple Lilac	Apple Blossom
	State Tree		White Birch	White Pine
	State Bird		Purple Finch	Robin
	State Motos		Live Free or Die	If you seek a pleasant peninsula, look about you or I will be defended
COOLNESS FACTORS - NH				
	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			

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		NH	MI
	#16 Top Best Places to Live - Nashua (#1 1987, 1997) Money, 2016		
	#10 Best Run City Nashua - Nashua, WalletHub, 2016		
	#8 Next Top 10 Cities for high Tech Jobs - Manchester, Fast Company, 2015		
	Last Updates	1/2/2019	1/2/2019
	#REF!		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			