



<b>STATE TO STATE COMPARISONS 2019</b>			
		NH	MN
			
<b>TAXES</b>			
Corporate Income Tax Rate		7.90%	9.80%
Apportionment Formula			
Property Factor		25%	13%
Payroll Factor		25%	13%
Sales Factor		50%	75%
Throwback Rule		Yes	No
NOL Deductions			
Carryback (Years)		0.0	0
Carryforward (Years)		10	15
LLCs Recognized		No	Yes
S-corps Recognized		No	Yes
Sales Tax & Use Tax %		None	6.875
Internet Sales Tax		None	6.5
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	6.5
Top Personal Income Tax %		0%	9.85
Professional Services Tax		N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
Motor Fuel Tax, 11		0.196	0.286
Property Tax			
On Land & Buildings, as share of personal income		5.496	3.426
Telecommunications Tax %			
State/Local Sales Tax		0.00	7.70
State/Local Wireless Rate		8.17	9.42
Workers Compensation Premium Index Rate		2.2	2.0
Unemployment Insurance Tax % (New Employers), 17		1.70	1.64
Unemployment Insurance Time Period to Qualify for Experience Rating		0.05	0.10
Unemployment Insurance Tax Wage Bases, 17		\$14,000	\$32,000
Unemployment Insurance Tax/ Per Employee, 17		\$238	\$525
Unemployment Insurance Number of Benefit Weeks		26	11 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	28.5
Diesel Excise Tax (cents per gallon)		22.2	28.5
Tobacco Excise Tax (cents per pack of 20)		1.8	3.0
State Taxes as Percentage of Personal Income		8.0%	10.7%
Small Business Tax Index: 2014 (1= Best 50= Worst)		18	49
Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)		7	46
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
Tax burden - State/Local, % of Income 2017		6.7%	10.2%
State Government Tax Revenue, 2016 (in thousands)		\$2,641,946	\$25,189,128
Per Capita State Government Tax Collections, 2015		\$1,720	\$4,238
State Cash Solvency Index FY 2015		-2.14	-0.81
State Long-Run Solvency FY 2015		-0.53	0
Public Sector Pensions-% funded 2015		65%	80%
Per Capita State Government Debt Outstanding, 2014		\$7,394	\$2,899
Gross Domestic Product by State, 2015-2016 (% change)		\$0	\$0
State Government Bond Rating 2015		Aa1/AA/AA+	Aa1/AA+AA+
State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)		22	20
Cost of Living Index, Second Quarter 2017		11200.0%	9980.0%
Number of Bureaucrats , 2013		87201.00	358935.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017		5	4
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%		22.40	43.00
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		3	3
Median Household Income (2015 Rankings) (1-Highest 50-Lowest)		2	5
Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)		7	13
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)		34	28
2016 Forbes Best States for Business (1=Best, 50=Worst)		36	15
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)		7	10
Average Yearly Legislative Salaries		\$100	\$31,141
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		1	37
<b>ENERGY &amp; ENVIRONMENT</b>			
Electricity, August 2016, (Cents Per Kil Hr.)		18.2	13.1
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)		2,710	7,480
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)		16.18	8.79
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	1.86
Energy Consumption, 2015 (Trillions BTU)		305.2	1,769.9
Total Pollution Released in 2015		471,294	26,085,661
Total Air Emissions in 2015		322,928	9,080,641
<b>REAL ESTATE</b>			
Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$15.00 - \$20.00

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	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$8.00 - \$12.00
	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	\$54,641
	Average Hourly Earnings For Production Workers, 2016	\$20.67	\$20.03
	Percent Change in Average Annual Pay: 2015 to 2016	2.0	1.3
	Civilian Labor Force in July 2017	752,897	3,045,413
	Workers' Compensation Benefit Payments, 2015	\$222,064	\$1,035,657
	Nonfarm Employees in Manufacturing, November 2016 (in thousands)	66,500	315,700
	Nonfarm Employees in Government, November 2016 (in thousands)	88,100	423,500
	2015, Occupational Injuries-Fatal (preliminary)	18	74
<b>EDUCATION</b>			
	Critical Reading SAT Score, 2016	527	607
	Math SAT Score, 2016	531	620
	Writing SAT Score, 2016	510	588
	% of Students Taking SAT Exam, 2016	70.0	5.0
	Reading NAEP Score, 2015, Grade 4	232	223
	Reading NAEP Score, 2015, Grade 8	275	270
	Math NAEP Score, 2015, Grade 4	249	250
	Math NAEP Score, 2015, Grade 8	294	294
	Projected High School Graduates 2016	13,530	56,570
	Projected High School Student who receive no diploma, 2011	3,808	14,311

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	Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$11,632.00
	% of Population Graduated from High School in 2015		87.3	79.8
	% of Population With a Bachelor's Degree or More, 2015		35.7	34.7
	% of Population With a Advanced Degree or More, 2015		13.7	11.8
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015		12.5	15.4
	Average Salary of Public School Teachers in 2012/13		\$55,599	\$56,268
	Number of Public Libraries, 2010		233	356
	Internet Terminals in Public Libraries 2014		1,460	5,630
	Number of Institutions of Higher Education, 2013		43	169
	Number of Charters Schools, 2016/17		26	167
<b>DEMOGRAPHICS</b>				
	Net Migration 2014 - 2015		1,077	3,231
	Median Age 2015		42.8	37.9
	% Of Population 25 to 44 Years Old, 2015		23.4	25.9
	% Change in Population 2013 to 2015		-0.8	0.7
	Poverty Rate, 2014		8.2	10.2
	# of Public Aid Recipients 2015 (SNAP Participation Rates)		106,296	496,023
	% Births to Unmarried Women in 2015		34.0	32.0
<b>CRIME</b>				
	Murders in 2015		14	133
	Violent Crimes/100,000 Population, 2015		199.3	242.6
	Property Crimes, 2015		23,229	121,984
	Motor Vehicle Thefts in 2015		891	7,981
	Aggravated Assault Rate per 100,000 in 2015		116	129.2
	Crime Rate Rank, 2015 (1=Worst, 50=Best)		48	30.0
<b>HEALTH INSURANCE</b>				
	Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$16,361
	Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$236.16
	Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$2,102
	Retail Prescription Drugs Filled per Captia 2015		15.5	11.0
	Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$17.82
<b>HEALTH</b>				
	Healthiest States (1=best; 50=worst), 2018		6	7
	Health Mandates 2012		38.0	65.0
	Infant Mortality /1000 Live Births, 2016		3.7	5.1
	% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.		77	243
	Physicians, 2018		4,167	17,858
	Deaths by Accident, 2016		924	2,697
	Deaths by Drug Overdose (per 100,000 pop. 2016)		481	672
	Estimated New Cases of Cancer - 2017		8670	30000
	Estimated Cancer Deaths Combined - 2017		2710	9860
	Current Cigarette use, Percentage of Population, 2017		15.7	14.5
	Bioterrorism, Disease & Disaster Preparedness Score, 2018		7	7
	Potential # of illness during a severe Pandemic		389,000	1,526,000
	Potential # of deaths during a severe Pandemic		10,000	39,000
	Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average)		7.3	7.3
	% of Adults with Asthma - 2015		10.1	7.4
	% of Adults with Diabetes - 2017		8.4	7.8
	Fat Index Rank, 2017 (1 = most fat 50 = least fat)		38	35
	% of Children Overweight - 2017 Ages 10-17		9.8	10.4
	% of Adults with Hypertension - 2017		30.0	26.6
	Infectious Disease, Rank, 2018		2	38
	Human West Nile Cases - 2018		0	34
	Zika Virus Cases, from January - December, 2018		0	1
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>				
	Average Median Apartment Rent, based on 2br, 2018		\$1,294	\$1,072
	Median Listing Home Price, Feb 2018		\$299,000	\$269,000
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$353
	Gasoline/Gallon 12/2018		\$2.40	\$2.15
	Doctor Visit		\$145.00	\$135.93
	Average Auto Insurance Premium, 2018		\$983.00	\$1,360.00
	Food			
	Ground Beef (state capital)		\$4.67	\$4.16
	Chicken Breast per pound (major city)		\$4.18	\$3.50
	Milk (state capital)		\$3.66	\$2.60
	Dozen Eggs (state capital)		\$2.64	\$1.74
	Bread (state capital)		\$2.49	\$2.00
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>				
	Overall State Ranking, 2017		1	4
	Births of Low Birth weight as a percent of all Births in 2015		8.3	9.3
	Child Death Rates (deaths per 100,000 ) 2015		11	14
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015		S	29
	Total Teen Birth (rate per 1,000 females ages 15-19), 2015		10.9	13.7
	% of Teens Who Are High School Dropouts, 2015		2%	3%
	% of Teens Not Attending School and Not Working , 2014		5%	4%
	% of Children Whose Parents Lack Secure Employment, 2014		24%	24%
	% of Children in Poverty , 2014		13%	15%

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	% of Families with Children Headed by Single Parent, 2015	30%	28%
	Drug Overdose Deaths - % change from 2014-2015	30.9	10.4
	Registered Sex Offenders Per Capita June 2016	206	323
<b>SOCIAL CAPITAL</b>			
	Lifestyles: Volunteer rate per Resident 2018	0.4	0.5
	Donates to Charity (percent)	57.7%	60.6%
	Attended Public Meetings (percent)	9.7%	11.9%

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Active in Neighborhood (percent)	9.7%	10.3%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.26
Mean President Turnout 2016	73%	75%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,290
Residents who volunteer 2018 (rank)	17	2
<b>GEOGRAPHY</b>		
Total Area of States in Square Miles	9,349	86,936
Highest Point of Elevation in Feet	6,288	2,301
% of Days that are Sunny	44	55
Hazardous Weather Fatalities in 2016	1	9
# of Deaths by Lighting Strikes from 2007-2016	0	5
# of Earthquakes by State from 2010-2015	1	1
# of Tornadoes, in 2016	2	44
<b>HOUSING</b>		
New Housing Units Authorized in 2016	3,607	24,263
Homeownership Rate, 2015	71.6	70.1
% Change in House Prices: 2015 to 2016	3.5	6.0
% Change in Existing Home Sales: 2012 to 2016	17.8	29.8
<b>POPULATION</b>		
Population in 2017	1,335,832	5,554,532
Population 18 to 24 Year Old in 2015	129,025	506,298
Population 25 to 44 Years Old in 2015	311,207	1,420,841
Average Family Size in 2015	3.01	3.07
% of Eligible Voters Reported Registered, 2014	68.3%	71.8%
# of State Legislators, 2016	424	201
<b>TRIVIA FACTS</b>		
State Nickname	Granite State	North Star State
State Capital	Concord	St. Paul
Governor - Apr. 2017	Chris Sununu ( R )	Tim Walz ( D )
State Song	Old New Hampshire	Hail! Minnesota
State Flower	Purple Lilac	Pink and White Lady's Slippers
State Tree	White Birch	Red Pine
State Bird	Purple Finch	Common Loon
State Motos	Live Free or Die	French: The star of the North or Latin: I long to see what is beyond
<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		

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	#10 Best Run City Nashua - Nashua, WalletHub, 2016		
	#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.			