



STATE TO STATE COMPARISONS 2019

		NH	PA
			
TAXES			
	Corporate Income Tax Rate	7.90%	9.99%
	Apportionment Formula		
	Property Factor	25%	20%
	Payroll Factor	25%	20%
	Sales Factor	50%	60%
	Throwback Rule	Yes	No
	NOL Deductions		
	Carryback (Years)	0%	0%
	Carryforward (Years)	10	20
	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	0.34%
	Top Personal Income Tax %	0%	3.07
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	Y
	Motor Fuel Tax, 11	0.196	0.418
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	3.069
	Telecommunications Tax %		
	State/Local SalesTax	0.00	7.00
	State/Local Wireless Rate	8.17	14.05
	Workers Compensation Premium Index Rate	2.18	2.00
	Unemployment Insurance Tax % (New Employers), 17	1.70	3.68
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	2.80
	Unemployment Insurance Tax Wage Bases, 17	\$14,000	\$9,750
	Unemployment Insurance Tax/ Per Employee, 17	\$238	\$359
	Unemployment Insurance Number of Benefit Weeks	26	18 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	0.0
	Diesel Excise Tax (cents per gallon)	22.2	0.0
	Tobacco Excise Tax (cents per pack of 20)	1.8	2.6
	State Taxes as Percentage of Personal Income	8.0%	10.3%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	25
	Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)	7	26
FINANCIAL & GOVERNMENT COMPARISONS			
	Tax burden - State/Local, % of Income 2017	6.7%	8.5%
	State Government Tax Revenue, 2016 (in thousands)	\$2,641,946	\$37,394,589
	Per Capita State Government Tax Collections, 2015	\$1,720	\$2,674
	State Cash Solvency Index FY 2015	-2.14	-2.66
	State Long-Run Solvency FY 2015	-0.53	-0.93
	Public Sector Pensions-% funded 2015	65%	56%
	Per Capita State Government Debt Outstanding, 2014	\$7,394	\$3,718
	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	43
	Cost of Living Index, Second Quarter 2017	11200.0%	10160.0%
	Number of Bureaucrats , 2013	87201.00	684530.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	38
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	39.70
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	3	2
	Median Household Income (2015 Rankings) (1-Highest 50-Lowest)	2	19
	Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)	7	16
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	45
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	38
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	20
	Average Yearly Legislative Salaries	\$100	\$85,339
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	26
ENERGY & ENVIRONMENT			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.23	13.81
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	6,577
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	11.04
	Coal, Av. Sales Price, \$ Per Short Ton, 2015	N/A	57.73
	Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)	2.50	2.05
	Energy Consumption, 2015 (Trillions BTU)	305.2	3,881.4
	Total Pollution Released in 2015	471,294	65,926,516
	Total Air Emissions in 2015	322,928	22,437,125

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REAL ESTATE			
Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$18.00 - \$23.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$7.00 - \$12.00
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, 2016		\$54,218	\$52,105
Average Hourly Earnings For Production Workers, 2016		\$20.67	\$19.29
Percent Change in Average Annual Pay: 2015 to 2016		2.0	0.5
Civilian Labor Force in July 2017		752,897	6,457,527
Workers' Compensation Benefit Payments, 2015		\$222,064	\$2,971,644
Nonfarm Employees in Manufacturing, November 2016 (in thousands)		66,500	561,700
Nonfarm Employees in Government, November 2016 (in thousands)		88,100	702,300
2015, Occupational Injuries-Fatal (preliminary)		18	173
EDUCATION			
Critical Reading SAT Score, 2016		527	500
Math SAT Score, 2016		531	506
Writing SAT Score, 2016		510	481
% of Students Taking SAT Exam, 2016		70.0	71.0
Reading NAEP Score, 2015, Grade 4		232	227
Reading NAEP Score, 2015, Grade 8		275	269
Math NAEP Score, 2015, Grade 4		249	243
Math NAEP Score, 2015, Grade 8		294	284
Projected High School Graduates 2016		13,530	121,560

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	Projected High School Student who receive no diploma, 2011	3,808	33,373
	Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$14,467.00
	% of Population Graduated from High School in 2015	87.3	85.5
	% of Population With a Bachelor's Degree or More, 2015	35.7	32.7
	% of Population With a Advanced Degree or More, 2015	13.7	11.6
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015	12.5	14.3
	Average Salary of Public School Teachers in 2012/13	\$55,599	\$63,521
	Number of Public Libraries, 2010	233	621
	Internet Terminals in Public Libraries 2014	1,460	8,050
	Number of Institutions of Higher Education, 2013	43	544
	Number of Charters Schools, 2016/17	26	183
DEMOGRAPHICS			
	Net Migration 2014 - 2015	1,077	(5,665)
	Median Age 2015	42.8	40.7
	% Of Population 25 to 44 Years Old, 2015	23.4	24.7
	% Change in Population 2013 to 2015	-0.8	0.67
	Poverty Rate, 2014	8.2	13.2
	# of Public Aid Recipients 2015 (SNAP Participation Rates)	106,296	1,826,667
	% Births to Unmarried Women in 2015	34.0	41.0
CRIME			
	Murders in 2015	14	658
	Violent Crimes/100,000 Population, 2015	199.3	215.1
	Property Crimes, 2015	23,229	232,085
	Motor Vehicle Thefts in 2015	891	12,134
	Aggravated Assault Rate per 100,000 in 2015	116	174.8
	Crime Rate Rank, 2015 (1=Worst, 50=Best)	48	40.0
HEALTH INSURANCE			
	Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$16,328
	Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$243.13
	Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$2,236
	Retail Prescription Drugs Filled per Captia 2015	15.5	15.5
	Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$11.01
HEALTH			
	Healthiest States (1=best; 50=worst), 2018	6.0	28.0
	Health Mandates 2012	38.0	56.0
	Infant Mortality /1000 Live Births, 2016	3.7	6.1
	% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.	77	692
	Physicians, 2018	4,167	11,920
	Deaths by Accident, 2016	924	8,410
	Deaths by Drug Overdose (per 100,000 pop. 2016)	481	4,627
	Estimated New Cases of Cancer - 2017	8670	77710
	Estimated Cancer Deaths Combined - 2017	2710	28510
	Current Cigarette use, Percentage of Population, 2017	15.7	18.7
	Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	8
	Potential # of illness during a severe Pandemic	389,000	3,675,000
	Potential # of deaths during a severe Pandemic	10,000	113,000
	Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	7.0
	% of Adults with Asthma - 2015	10.1	10.2
	% of Adults with Diabetes - 2017	8.4	10.6
	Fat Index Rank, 2017 (1 = most fat 50 = least fat)	38	24
	% of Children Overweight - 2017 Ages 10-17	9.8	16.8
	% of Adults with Hypertension - 2017	30.0	32.6
	Infectious Disease, Rank, 2018	2	27
	Human West Nile Cases - 2018	0	88
	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	\$1,019
	Median Listing Home Price, Feb 2018	\$299,000	\$215,900
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$360
	Gasoline/Gallon 12/2018	\$2.40	\$2.52
	Doctor Visit	\$145.00	\$89.29
	Average Auto Insurance Premium, 2018	\$983.00	\$1,440.00
	Food		
	Ground Beef (state capital)	\$4.67	\$3.73
	Chicken Breast per pound (major city)	\$4.18	\$3.45
	Milk (state capital)	\$3.66	\$3.63
	Dozen Eggs (state capital)	\$2.64	\$1.82
	Bread (state capital)	\$2.49	\$2.00
QUALITY OF LIFE: CHILD WELL - BEING			
	Overall State Ranking, 2017	1	18
	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	15
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015	5	32
	Total Teen Birth (rate per 1,000 females ages 15-19), 2015	10.9	17.7
	% of Teens Who Are High School Dropouts, 2015	2%	4%
	% of Teens Not Attending School and Not Working , 2014	5%	7%
	% of Children Whose Parents Lack Secure Employment, 2014	24%	30%

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	% of Children in Poverty , 2014	13%	19%
	% of Families with Children Headed by Single Parent, 2015	30%	36%
	Drug Overdose Deaths - % change from 2014-2015	30.9	20.1
	Registered Sex Offenders Per Capita June 2016	206	150
SOCIAL CAPITAL			
	Lifestyles: Volunteer rate per Resident 2018	0.4	0.3

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Donates to Charity (percent)		0.58	0.51
Attended Public Meetings (percent)		10%	8%
Active in Neighborhood (percent)		10%	8%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)		0.25	0.27
Mean President Turnout 2016		73%	64%
Av. Charitable Giving per IRS Tax Filers, 2013		\$890	\$1,031
Residents who volunteer 2018 (rank)		17	20
GEOGRAPHY			
Total Area of States in Square Miles		9,349	46,054
Highest Point of Elevation in Feet		6,288	3,213
% of Days that are Sunny		44	53
Hazardous Weather Fatalities in 2016		1	6
# of Deaths by Lighting Strikes from 2007-2016		0	8
# of Earthquakes by State from 2010-2015		1	0
# of Tornadoes, in 2016		2	9
HOUSING			
New Housing Units Authorized in 2016		3,607	20,761
Homeownership Rate, 2015		71.6	69.6
% Change in House Prices: 2015 to 2016		3.5	4.0
% Change in Existing Home Sales: 2012 to 2016		17.8	14.0
POPULATION			
Population in 2017		1,335,832	12,819,975
Population 18 to 24 Year Old in 2015		129,025	1,204,533
Population 25 to 44 Years Old in 2015		311,207	3,162,375
Average Family Size in 2015		3.01	3.09
% of Eligible Voters Reported Registered, 2014		68.3%	64.4%
# of State Legislators, 2016		424	253
TRIVIA FACTS			
State Nickname		Granite State	Keystone State
State Capital		Concord	Harrisburg
Governor - Apr. 2017		Chris Sununu (R)	Tom Wolf (D)
State Song		Old New Hampshire	Hail! Pennsylvania
State Flower		Purple Lilac	Mountain Laurel
State Tree		White Birch	Hemlock
State Bird		Purple Finch	Ruffed Grouse
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			
#16 Top Best Places to Live - Nashua (#1 1987, 1997) Money, 2016			

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		NH	PA
	#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.			