



STATE TO STATE COMPARISONS 2020

	NH	CA
		
TAXES		
Corporate Income Tax Rate	7.70%	8.84%
Apportionment Formula		
Property Factor	25%	25%
Payroll Factor	25%	25%
Sales Factor	50%	50%
Throwback Rule	Yes	Yes
NOL Deductions		
Carryback (Years)	0	2
Carryforward (Years)	10	20
Sales Tax & Use Tax %	None	7.3
Internet Sales Tax	None	6.3
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	8.66%
Top Personal Income Tax %	0%	13.3
Professional Services Tax	N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
Property Tax		
On Land & Buildings, as share of personal income	5.57	2.68
Telecommunications Tax %		
State/Local SalesTax	0.00	9.13
State/Local Wireless Rate	9.03	13.39
Workers Compensation Premium Index Rate	1.70	2.87
Unemployment Insurance Tax % (New Employers), 20	1.70	3.40
Unemployment Insurance Time Period to Qualify for Experience Rating	1.00	1.00
Unemployment Insurance Tax Wage Bases, 20	\$14,000	\$7,000
Unemployment Insurance Tax/ Per Employee, 20	\$238	\$238
Unemployment Insurance Number of Benefit Weeks	26	26
Gasoline Excise Tax (cents per gallon)	\$23.83	\$53.30
Diesel Excise Tax (cents per gallon)	\$23.83	\$68.00
Tobacco Excise Tax (cents per pack of 20)	\$1.78	\$0.87
State Property Taxes as Percentage of Personal Income	5.6%	2.7%
Small Business Tax Index: 2019 (1= Best 50= Worst)	27	49
Tax Climate Index (U.S. Tax foundation), 2021 Overall Ranking (1= Best 50= Worst)	6	49
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2020	6.9%	9.3%
State Government Tax Revenue, 2018 (in thousands)	\$2,920,888	\$175,016,884
Per Capita State Government Tax Collections, 2018	\$2,153	\$4,424
State Cash Solvency Index FY 2016	-1.73	-2.55
State Long-Run Solvency FY 2016	-0.43	-1.73
Public Sector Pensions-% funded 2017	63%	69%
Per Capita State Government Debt Outstanding, 2020	\$5,644	\$3,825
Gross Domestic Product by State, 2018 - 2019 (% change)	\$0	\$0
State Government Bond Rating 2019	Aa1/AA/AA+	Aa3/AA-/AA-
Cost of Living Index, 2020	10820.0%	13850.0%
Number of Bureaucrats , 2017	88688.00	2249452.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019	18	48
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	5	5
Median Household Income (2018 Rankings) (1-Highest 50-Lowest)	3	13
Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest)	8	5
State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)	34	2
2019 Forbes Best States for Business (1=Best, 50=Worst)	25	31
Millionaires, Per Capita 2020, (1= Highest, 50=Lowest)	7	6
Average Yearly Legislative Salaries	\$200	\$110,459
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	2	48
ENERGY & ENVIRONMENT		
Electricity, January 2019, (Cents Per Kil Hr.)	20.2	19.2
Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)	15.75	12.95
Coal, Av. Sales Price, \$ Per Short Ton, 2019	N/A	N/A
Business Energy Index 2020	41.80	54.80
Energy Consumption, 2018 (Trillions BTU)	324.7	7,966.6
Total Pollution Released in 2018	424,901	34,512,229
Total Air Emissions in 2018	198,581	7,366,934

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REAL ESTATE		
Office, Class A, average PSF (largest City) April 2018	\$12.00 - \$19.00	\$30.00 - \$40.00
Industrial flex, average cost PSF (largest City)	\$6.00 - \$11.00	\$15.00 - \$25.00
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, 2019	\$58,671	\$61,820
Average Hourly Earnings For Production Workers, 2019	\$22.48	\$23.96
Workers' Compensation Benefit Payments, 2017	\$206,628	\$12,134,198
EDUCATION		
Critical Reading and Writing SAT Score, 2020	531	527
Math SAT Score, 2020	524	522
% of Students Taking SAT Exam, 2020	93.0	67.0
Reading NAEP Score, 2019, Grade 4	224	216
Reading NAEP Score, 2019, Grade 8	268	259
Math NAEP Score, 2019, Grade 4	245	235
Math NAEP Score, 2019, Grade 8	287	276
Public Elementary/Secondary Expenditures per pupil, 2016	\$15,535.00	\$11,420.00
% of Population Graduated from High School in 2017-18	89.0	83.0
% of Population With a Bachelor's Degree or More, 2018	36.8	34.2
% of Population With a Advanced Degree or More, 2018	14.5	12.9
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2018	12.3	23.2
Number of Degree Granting Postsecondary Institutions, 2018/19	25	420
Number of Charters Schools, 2018/19	35	1,351
DEMOGRAPHICS		
Net Migration 2019 - 2020	36,136	109,506
Median Age 2020	42.7	36.3
% Of Population 26 to 34 Years Old, 2018	11.0	14.0
% Of Population 35 to 54 Years Old, 2018	26.0	26.0
% Change in Population 2019 to 2020	3.3	6.1
Poverty Rate, 2020	7.3	11.8
# of Public Aid Recipients 2020 (SNAP Participation Rates)	72,006	4,041,712
% Births to Unmarried Women in 2018	32.9	37.1
CRIME		
Murders in 2018	21	1,739
Violent Crimes/100,000 Population, 2018	173.2	447.4
Property Crimes, 2018	16,935	941,618
Motor Vehicle Thefts in 2018	869	155,211
Aggravated Assault Rate per 100,000 in 2018	105.8	266.5
Crime Rate Rank, 2018 (1=Worst, 50=Best)	50	20.0
HEALTH INSURANCE		
Average Family Premium per Employee Paid by Employer 2019	\$14,393	\$14,664
Average Monthly Premiums per Person - Average Benchmark 2020	\$405.00	\$430.00
Hospital Adjusted Expenses per Inpatient Day 2018	\$2,623	\$3,532
Retail Prescription Drugs Filled per Captia 2019	11.8	8.5
HEALTH		
Healthiest States (1=best; 50=worst), 2018	6	12
Infant Mortality /1000 Live Births, 2018	3.6	4.2
% of Persons Not Covered by Health Insurance, 2018 (in thousands) of U.S.	5.7	7.2
Physicians, 2020	4,329	113,998
Deaths by Accident, 2018	959	14,153
Estimated New Cases of Cancer - 2020	8060	172040
Estimated Cancer Deaths Combined - 2020	2830	60660
Current Cigarette use, Percentage of Population, 2018	15.6	11.2
Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	8
% of Adults with Asthma - 2018	11.8	8.5
% of Adults with Diabetes - 2019	9.2	10.1
Fat Index Rank, 2018 (1 = most fat 50 = least fat)	26	46
% of Children Overweight - 2018 Ages 10-17	12.3	15.6
% of Adults with Hypertension - 2018	30.0	28.4
Infectious Disease, Rank, 2019	2	30

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COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Median Apartment Rent, based on 2br, 2020	\$1,824	\$3,176
Median Listing Home Price, Feb 2020	\$315,079	\$588,050
Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$403
Gasoline/Gallon 9/2020	\$2.08	\$3.22
Doctor Visit	\$145.00	\$100.28
Average Auto Insurance Premium, 2020	\$985.00	\$1,968.00
Food		
Ground Beef (state capital)	\$5.17	\$6.01
Chicken Breast per pound (major city)	\$2.92	\$4.29
Milk (state capitol)	\$2.93	\$3.69
Dozen Eggs (state capital)	\$1.85	\$2.86
Bread (state capital)	\$2.22	\$3.26
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 2020	2	34
Births of Low Birth weight as a percent of all Births in 2018	6.8	7
Child Death Rates (deaths per 100,000) 2018	14	12
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2018	32	26.0
Total Teen Birth (rate per 1,000 females ages 15-19), 2018	8.0	13.6
% of Teens Who Are High School Dropouts, 2018	2%	2%
% of Teens Not Attending School and Not Working , 2018	4%	6%
% of Children Whose Parents Lack Secure Employment, 2018	22%	29%
% of Children in Poverty , 2018	11%	17%
% of Families with Children Headed by Single Parent, 2018	30%	33%
Drug Overdose Deaths - % change from 2017-2018	0.0	0.1
Registered Sex Offenders Per Capita Oct 2018	212	266
GEOGRAPHY		
Total Area of States in Square Miles	9,349	163,695
Highest Point of Elevation in Feet	6,288	14,494
% of Days that are Sunny	44	72
Hazardous Weather Fatalities in 2018	2	128
# of Deaths by Lighting Strikes 2018	0	0
# of Earthquakes by State from 2010-2015	1	1,545
# of Tornadoes, in 2018	0	16
HOUSING		
New Housing Units Authorized in 2018	4,445	113,502
Homeownership Rate, 2018	73.4	55.1
% Change in House Prices: 2018 to 2019	6.0	4.1
% Change in Existing Home Sales: 2015 to 2019	30.5	37.5
POPULATION		
Population in 2019	1,359,711	39,512,223
Population 19 to 25 Years Old in 2018	106,400	3,594,300
Population 26 to 34 Years Old in 2018	146,700	5,299,700
Population 35 to 54 Years Old in 2018	341,300	10,212,700
Average Family Size in 2018	2.47	2.96
% Registered Voters Reported, 2018	67.2%	51.9%
# of State Legislators, 2019	424	120
TRIVIA FACTS		
State Nickname	Granite State	Golden State
State Capital	Concord	Sacramento
Governor	Chris Sununu (R)	Gavin Newsom (D)
State Song	Old New Hampshire	I Love You, California
State Flower	Purple Lilac	Golden Poppy
State Tree	White Birch	California Redwood
State Bird	Purple Finch	California Valley Quail
State Motos	Live Free or Die	Eureka
Last Updates		
	12/7/2020	12/7/2020
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.		