



<b>STATE TO STATE COMPARISONS 2020</b>			
		NH	MA
			
<b>TAXES</b>			
Corporate Income Tax Rate		7.7%	8.0%
Apportionment Formula			
Property Factor		25%	25%
Payroll Factor		25%	25%
Sales Factor		50%	50%
Throwback Rule		Yes	Yes
NOL Deductions			
Carryback (Years)		0.0	0.0
Carryforward (Years)		10	20
Sales Tax & Use Tax %		None	6.25
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	Exempt
Tangible Personal Property		No Tax	Taxable
Sales & Use - Weighted Average of County & City Rates		No Tax	0.0625
Top Personal Income Tax %		0%	5.1
Professional Services Tax		N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	Y
Property Tax			
On Land & Buildings, as share of personal income		5.57	3.6
Telecommunications Tax %			
State/Local SalesTax		0.00	6.25
State/Local Wireless Rate		9.03	10.32
Workers Compensation Premium Index Rate		1.70	1.37
Unemployment Insurance Tax % (New Employers), 20		1.70	2.42
Unemployment Insurance Time Period to Qualify for Experience Rating		1.00	3.00
Unemployment Insurance Tax Wage Bases, 20		\$14,000	\$15,000
Unemployment Insurance Tax/ Per Employee, 20		\$238	\$363
Unemployment Insurance Number of Benefit Weeks		26	26-Jan
Gasoline Excise Tax (cents per gallon)		23.8	24.0
Diesel Excise Tax (cents per gallon)		23.8	24.0
Tobacco Excise Tax (cents per pack of 20)		1.8	3.5
State Property Taxes as Percentage of Personal Income		5.6%	3.6%
Small Business Tax Index: 2019 (1= Best 50= Worst)		27	38
Tax Climate Index (U.S. Tax foundation), 2021 Overall Ranking (1= Best 50= Worst)		6	34
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
Tax burden - State/Local, % of Income 2020		6.9%	8.8%
State Government Tax Revenue, 2018 (in thousands)		\$2,920,888	\$29,654,803
Per Capita State Government Tax Collections, 2018		\$2,153	\$4,296
State Cash Solvency Index FY 2016		-1.73	-3.09
State Long-Run Solvency FY 2016		-0.43	-3.86
Public Sector Pensions-% funded 2017		63%	60%
Per Capita State Government Debt Outstanding, 2020		\$5,644	\$11,043
Gross Domestic Product by State, 2018 - 2019 (% change)		\$0	\$0
State Government Bond Rating 2019		Aa1/AA/AA+	Aa1/AA/AA+
Cost of Living Index, 2020		10820.0%	13260.0%
Number of Bureaucrats , 2017		88688.00	391509.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019		18	28
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		5	4
Median Household Income (2018 Rankings) (1-Highest 50-Lowest)		3	2
Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest)		8	2
State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)		34	11
2019 Forbes Best States for Business (1=Best, 50=Worst)		25	19
Millionaires, Per Capita 2020, (1= Highest, 50=Lowest)		7	5
Average Yearly Legislative Salaries		\$200	\$66,257
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		2	23
<b>ENERGY &amp; ENVIRONMENT</b>			
Electricity, January 2019, (Cents Per Kil Hr.)		20.2	21.9
Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)		15.75	14.72
Coal, Av. Sales Price, \$ Per Short Ton, 2019		N/A	N/A
Business Energy Index 2020		41.80	47.60
Energy Consumption, 2018 (Trillions BTU)		324.7	1,458.6
Total Pollution Released in 2018		424,901	4,005,826
Total Air Emissions in 2018		198,581	784,016

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<b>REAL ESTATE</b>			
	Office, Class A, average PSF (largest City) April 2018	\$12.00 - \$19.00	\$36.00 - \$49.00
	Industrial flex, average cost PSF (largest City)	\$6.00 - \$11.00	\$13.00 - \$20.00
	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, 2019	\$58,671	\$75,404
	Average Hourly Earnings For Production Workers, 2019	22.48	\$25.03
	Workers' Compensation Benefit Payments, 2017	206,628	1,205,421
<b>EDUCATION</b>			
	Critical Reading and Writing SAT Score, 2020	531	560
	Math SAT Score, 2020	524	559
	% of Students Taking SAT Exam, 2020	93	80
	Reading NAEP Score, 2019, Grade 4	224	231
	Reading NAEP Score, 2019, Grade 8	268	273
	Math NAEP Score, 2019, Grade 4	245	247
	Math NAEP Score, 2019, Grade 8	287	294
	Public Elementary/Secondary Expenditures per pupil, 2016	15,535	\$16,986.00
	% of Population Graduated from High School in 2017-18	89	88.0
	% of Population With a Bachelor's Degree or More, 2018	37	44.5
	% of Population With a Advanced Degree or More, 2018	14.5	20.1
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2018	12	13.2
	Number of Degree Granting Postsecondary Institutions, 2018/19	25	111
	Number of Charters Schools, 2018/19	35	87
<b>DEMOGRAPHICS</b>			
	Net Migration 2019 - 2020	36,136	202,992
	Median Age 2020	42.7	39.4
	% Of Population 26 to 34 Years Old, 2018	11.0	13.0
	% Of Population 35 to 54 Years Old, 2018	26.0	26.0
	% Change in Population 2019 to 2020	3.3	5.3
	Poverty Rate, 2020	7.3	9
	# of Public Aid Recipients 2020 (SNAP Participation Rates)	72,006	813,078
	% Births to Unmarried Women in 2018	32.9	33
<b>CRIME</b>			
	Murders in 2018	21	136
	Violent Crimes/100,000 Population, 2018	173.2	338.1
	Property Crimes, 2018	16,935	87,196
	Motor Vehicle Thefts in 2018	869	6,606
	Aggravated Assault Rate per 100,000 in 2018	105.8	241.2
	Crime Rate Rank, 2018 (1=Worst, 50=Best)	50	47.0
<b>HEALTH INSURANCE</b>			
	Average Family Premium per Employee Paid by Employer 2019	\$14,393	\$16,237
	Average Monthly Premiums per Person - Average Benchmark 2020	\$405.00	\$343.00
	Hospital Adjusted Expenses per Inpatient Day 2018	\$2,623	\$3,038
	Retail Prescription Drugs Filled per Captia 2019	11.8	12.3
<b>HEALTH</b>			
	Healthiest States (1=best; 50=worst), 2018	6	2
	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	3
	Physicians, 2020	4,329	36,954
	Deaths by Accident, 2018	959	3,971
	Estimated New Cases of Cancer - 2020	8,060	36,990
	Estimated Cancer Deaths Combined - 2020	2830	12430
	Current Cigarette use, Percentage of Population, 2018	15.6	13.4
	Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	7
	% of Adults with Asthma - 2018	11.8	10.2
	% of Adults with Diabetes - 2019	9.2	8.4
	Fat Index Rank, 2018 (1 = most fat 50 = least fat)	26	48
	% of Children Overweight - 2018 Ages 10-17	12.3	14.4
	% of Adults with Hypertension - 2018	30.0	28.6
	Infectious Disease, Rank, 2019	2	15

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<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>			
	Average Median Apartment Rent, based on 2br, 2020	\$1,824	\$3,120
	Median Listing Home Price, Feb 2020	\$315,079	\$447,367
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$382
	Gasoline/Gallon 9/2020	\$2.08	\$2.09
	Doctor Visit	\$145.00	\$190.52
	Average Auto Insurance Premium, 2020	\$985.00	\$1,275.00
	Food		
	Ground Beef (state capital)	\$5.17	\$7.75
	Chicken Breast per pound (major city)	\$2.92	\$5.59
	Milk (state capital)	\$2.93	\$3.37
	Dozen Eggs (state capital)	\$1.85	\$2.54
	Bread (state capital)	\$2.22	\$2.78
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>			
	Overall State Ranking, 2020	2	1
	Births of Low Birth weight as a percent of all Births in 2018	6.8	7.6
	Child Death Rates (deaths per 100,000 ) 2018	14	11
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2018	32	17
	Total Teen Birth (rate per 1,000 females ages 15-19), 2018	8.0	7.2
	% of Teens Who Are High School Dropouts, 2018	2%	3%
	% of Teens Not Attending School and Not Working , 2018	4%	5%
	% of Children Whose Parents Lack Secure Employment, 2018	22%	25%
	% of Children in Poverty , 2018	11%	12%
	% of Families with Children Headed by Single Parent, 2018	30%	31%
	Drug Overdose Deaths - % change from 2017-2018	0.0	0.0
	Registered Sex Offenders Per Capita Oct 2018	212	170
<b>GEOGRAPHY</b>			
	Total Area of States in Square Miles	9,349	10,554
	Highest Point of Elevation in Feet	6,288	3,491
	% of Days that are Sunny	44	58
	Hazardous Weather Fatalities in 2018	2	2
	# of Deaths by Lighting Strikes 2018	0	0
	# of Earthquakes by State from 2010-2015	1	0
	# of Tornadoes, in 2018	0	3
<b>HOUSING</b>			
	New Housing Units Authorized in 2018	4,445	17,044
	Homeownership Rate, 2018	73.4	61.5
	% Change in House Prices: 2018 to 2019	6.0	4.3
	% Change in Existing Home Sales: 2015 to 2019	30.5	29.7
<b>POPULATION</b>			
	Population in 2019	1,359,711	6,892,503
	Population 19 to 25 Years Old in 2018	106,400	581,700
	Population 26 to 34 Years Old in 2018	146,700	873,100
	Population 35 to 54 Years Old in 2018	341,300	1,753,300
	Average Family Size in 2018	2.47	2.54
	% Registered Voters Reported, 2018	67.2%	61.3%
	# of State Legislators, 2019	424	200
<b>TRIVIA FACTS</b>			
	State Nickname	Granite State	Bay State
	State Capital	Concord	Boston
	Governor	Chris Sununu ( R )	Charlie Baker ( R )
	State Song	Old New Hampshire	All Hail to Massachusetts
	State Flower	Purple Lilac	Mayflower
	State Tree	White Birch	American Elm
	State Bird	Purple Finch	Chickadee
	State Motos	Live Free or Die	By the sword we seek peace only under liberty
	<b>Last Updates</b>	<b>12/7/2020</b>	<b>12/7/2020</b>
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			