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Payroll Factor Sales Factor Throwback Rule NOL Deductions Carryback (Years) Carryforward (Years) Sales Tax & Use Tax % Internet Sales Tax Tax Exemptions Manufacturing Machinery Office Equipment Custom Software Modified Canned Software Tangible Personal Property Sales & Use - Weighted Average of County & City Rates Top Personal Income Tax % Professional Services Tax Estate, inheritance/gift taxes beyond fed. Pick-up tax. Property Tax On Land & Buildings, as share of personal income Telecommunications Tax % State/Local SalesTax State/Local Wireless Rate Workers Compensation Premium Index Rate Unemployment Insurance Tax Wage Bases, 20 Unemployment Insurance Tax /Per Employee, 20 Unemployment Insurance Tax Per Employee, 20 Unemployment Insurance Tax Per Employee, 20 Unemployment Insurance Tax Cents per gallon)	25% 25% 50% Yes 0% 10 None None Nore No Tax	7.60% 10% 10% 80% Yes 0% 15 None N/A No Tax Yo Tax No T
Corporate Income Tax Rate Apportionment Formula Property Factor Payroll Factor Sales Factor Throwback Rule NOL Deductions Carryback (Years) Carryback (Years) Carryback (Years) Sales Tax % Internet Sales Tax Tax Exemptions Manufacturing Machinery Office Equipment Custom Software Modified Canned Software Tangible Personal Property Sales & Use - Weighted Average of County & City Rates Top Personal Income Tax % Professional Services Tax Estate, inheritance/gift taxes beyond fed. Pick-up tax. Property Tax On Land & Buildings, as share of personal income Telecommunications Tax % State/Local SalesTax State/Local SalesTax Unemployment Insurance Tax % (New Employers), 20 Unemployment Insurance Tax % (New Employers), 20 Unemployment Insurance Tax Per Employee, 20 Unemployment Insurance Tax Per Employee, 20 Unemployment Insurance Tax Vage Bases, 20 Unemployment Insurance Tax Per Employee, 20 Unemploy	25% 25% 50% Yes 0% 10 None None Nore No Tax	10% 10% 80% Yes 0% 15 None N/A No Tax No Tax No Tax No Tax No Tax No Tax Yo Tax No T
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Manufacturing Machinery Office Equipment Custom Software Modified Canned Software Tangible Personal Property Sales & Use - Weighted Average of County & City Rates Top Personal Income Tax % Professional Services Tax Estate, inheritance/gift taxes beyond fed. Pick-up tax. Property Tax On Land & Buildings, as share of personal income Telecommunications Tax % State/Local SalesTax State/Local Wireless Rate Workers Compensation Premium Index Rate Unemployment Insurance Tax % (New Employers), 20 Unemployment Insurance Tax Wage Bases, 20 Unemployment Insurance Tax Wage Bases, 20 Unemployment Insurance Tax / Per Employee, 20 Unemployment Insurance Number of Benefit Weeks Gasoline Excise Tax (cents per gallon) Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	No Tax 0% N N 0 00 00 0.00 0.00 0.00 0.00 0.0	No Tax No Tax No Tax No Tax No Tax None 9.9 N/A Y 3.09
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Estate, inheritance/gift taxes beyond fed. Pick-up tax. Property Tax On Land & Buildings, as share of personal income Telecommunications Tax % State/Local SalesTax State/Local Wireless Rate Workers Compensation Premium Index Rate Unemployment Insurance Tax % (New Employers), 20 Unemployment Insurance Time Period to Qualify for Experience Rating Unemployment Insurance Tax Wage Bases, 20 Unemployment Insurance Tax / Per Employee, 20 Unemployment Insurance Number of Benefit Weeks Gasoline Excise Tax (cents per gallon) Diesel Excise Tax (cents per gallon) Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	N 5.57 0.00 9.03 1.70	3.09 0.00
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Workers Compensation Premium Index Rate Unemployment Insurance Tax % (New Employers), 20 Unemployment Insurance Time Period to Qualify for Experience Rating Unemployment Insurance Tax Wage Bases, 20 Unemployment Insurance Tax/ Per Employee, 20 Unemployment Insurance Number of Benefit Weeks Gasoline Excise Tax (cents per gallon) Diesel Excise Tax (cents per gallon) Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	1.70	
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Unemployment Insurance Time Period to Qualify for Experience Rating Unemployment Insurance Tax Wage Bases, 20 Unemployment Insurance Tax/ Per Employee, 20 Unemployment Insurance Number of Benefit Weeks Gasoline Excise Tax (cents per gallon) Diesel Excise Tax (cents per gallon) Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)		1.15
Unemployment Insurance Tax Wage Bases, 20 Unemployment Insurance Tax/ Per Employee, 20 Unemployment Insurance Number of Benefit Weeks Gasoline Excise Tax (cents per gallon) Diesel Excise Tax (cents per gallon) Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	1.70	2.10
Unemployment Insurance Tax/ Per Employee, 20 Unemployment Insurance Number of Benefit Weeks Gasoline Excise Tax (cents per gallon) Diesel Excise Tax (cents per gallon) Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	1.00	1.00
Unemployment Insurance Number of Benefit Weeks Gasoline Excise Tax (cents per gallon) Diesel Excise Tax (cents per gallon) Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	\$14,000	\$42,100
Gasoline Excise Tax (cents per gallon) Diesel Excise Tax (cents per gallon) Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	\$238	\$884
Diesel Excise Tax (cents per gallon) Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	26	26
Tobacco Excise Tax (cents per pack of 20) State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	23.8	36.0
State Property Taxes as Percentage of Personal Income Small Business Tax Index: 2019 (1= Best 50= Worst)	23.8	36.0
Small Business Tax Index: 2019 (1= Best 50= Worst)	1.8 5.6%	1.3 3.1%
	27	43
Tax Climate Index (0.5. Tax foundation), 2021 Overall Ranking (1= Best 50= Worst)	6	15
	0	15
NCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2020	6.9%	8.3%
State Government Tax Revenue, 2018 (in thousands)	\$2,920,888	\$12,644,869
Per Capita State Government Tax Collections, 2018	\$2,153	\$3,017
State Cash Solvency Index FY 2016	-1.73	0.88
State Long-Run Solvency FY 2016	-0.43	-0.22
Public Sector Pensions-% funded 2017	63%	83%
Per Capita State Government Debt Outstanding, 2020	\$5,644	\$2,943
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%	13460.0%
Number of Bureaucrats , 2017	88688.00	255217.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019	18	25
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	5	5
Median Household Income (2018 Rankings) (1-Highest 50-Lowest)	3	16
Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest)	8	25
State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)	34	42
2019 Forbes Best States for Business (1=Best, 50=Worst)	25	20
Millionaires, Per Capita 2020, (1= Highest, 50=Lowest)	7	19
Average Yearly Legislative Salaries Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	\$200 2	\$31,200 44
1 10000 Training 1 10001, regulatory, 1 01001101 (1-0631 00-110131)		77
GY & ENVIRONMENT		
Electricity, January 2019, (Cents Per Kil Hr.)	20.2	11.0
Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)	15.75	9.97
Coal, Av. Sales Price, \$ Per Short Ton, 2019		N/A
Business Energy Index 2020	N/A	24.20
Energy Consumption, 2018 (Trillions BTU)	N/A 41.80	
Total Pollution Released in 2018		1,012.2

STATE TO STATE COMPARISONS 202	TE TO STATE COMPARISONS 2020	
	NH	OR
_ EAL ESTATE		
Office, Class A, average PSF (largest City) April 2018	\$12.00 - \$19.00	\$18.00 - \$26.00
Industrial flex, average cost PSF (largest City)	\$6.00 - \$11.00	\$14.00 - \$20.00
New construction, manufacturing, 24 ft. clear	¥ 1113	*******
25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A
ABOR		
Right to Work State	N	N
Average Annual Pay, 2019	\$58,671	\$55,023
Average Hourly Earnings For Production Workers, 2019	\$22.48	\$22.66
Workers' Compensation Benefit Payments, 2017	\$206,628	\$688,626
DUCATION		
Critical Reading and Writing SAT Score, 2020	531	557
Math SAT Score, 2020	524	547
% of Students Taking SAT Exam, 2020	93.0	20.0
Reading NAEP Score, 2019, Grade 4	224	218
Reading NAEP Score, 2019, Grade 8	268	264
Math NAEP Score, 2019, Grade 4	245	236
Math NAEP Score, 2019, Grade 8	287	280
Public Elementary/Secondary Expenditures per pupil, 2016	\$15,535.00	\$10,823.00
% of Population Graduated from High School in 2017-18	89.0	79.0
% of Population With a Bachelor's Degree or More, 2018	36.8	31.8
% 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	20.3
Number of Degree Granting Postsecondary Institutions, 2018/19	25	55
Number of Charters Schools, 2018/19	35	131
EMOGRAPHICS		
Net Migration 2019 - 2020	36,136	291,730
Median Age 2020	42.7	39.2
% 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	10.1
Poverty Rate, 2020	7.3	11.4
# of Public Aid Recipients 2020 (SNAP Participation Rates) % Births to Unmarried Women in 2018	72,006 32.9	601,101 36.3
RIME		
Murders in 2018	21	82
Violent Crimes/100,000 Population, 2018 Property Crimes, 2018	173.2 16,935	285.5 121,278
Motor Vehicle Thefts in 2018	869	16,556
Aggravated Assault Rate per 100,000 in 2018	105.8	175.6
Crime Rate Rank, 2018 (1=Worst, 50=Best)	50	10.0
		.,,,
EALTH INSURANCE		
Average Family Premium per Employee Paid by Employer 2019	\$14,393	\$14,001
Average Monthly Premiums per Person - Average Benchmark 2020	\$405.00	\$446.00
Hospital Adjusted Expenses per Inpatient Day 2018	\$2,623	\$3,437
Retail Prescription Drugs Filled per Captia 2019	11.8	9.6
EALTH CONTRACTOR OF THE CONTRA	+	
Healthiest States (1=best; 50=worst), 2018	6	21.0
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	7.1
Physicians, 2020	4,329	9,609
Deaths by Accident, 2018	959	2,075
Estimated New Cases of Cancer - 2020	8,060	23,330
Esitmated Cancer Deaths Combined - 2020	2830	8280
Current Cigarette use, Percentage of Population, 2018	15.6	15.6
Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	9
% of Adults with Asthma - 2018	11.8	11.6
% of Adults with Diabetes - 2019	9.2	8.6
Fat Index Rank, 2018 (1 = most fat 50 = least fat)	26	37
% of Children Overweight - 2018 Ages 10-17	12.3	11.7
% of Adults with Hypertension - 2018	30.0	30.1
Infectious Disease, Rank, 2019	2	8

STATE TO STATE COMPARISONS 2020		
	NH	OR
OST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
Average Median Apartment Rent, based on 2br, 2020	\$1,824	\$2,054
Median Listing Home Price, Feb 2020	\$315,079	\$377,275
Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$390
Gasoline/Gallon 9/2020	\$2.08	\$2.62
Doctor Visit	\$145.00	\$107.61
Average Auto Insurance Premium, 2020	\$985.00	\$1,468.00
Food	05.47	C 74
Ground Beef (state capital)	\$5.17 \$2.92	\$6.74 \$4.97
Chicken Breast per pound (major city) Milk (state capitol)	\$2.93	\$3.18
Dozen Eggs (state capital)	\$1.85	\$2.95
Bread (state capital)	\$2.22	\$2.89
UALITY OF LIFE: CHILD WELL - BEING	2	25
Overall State Ranking, 2020 Births of Low Birth weight as a percent of all Births in 2018		6.7
Child Death Rates (deaths per 100,000) 2018	6.8	 0.7 14
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2018	32	46
Total Teen Birth (rate per 1,000 females ages 15-19), 2018	8.0	13.3
% of Teens Who Are High School Dropouts, 2018	2%	3%
% of Teens Not Attending School and Not Working , 2018	4%	7%
% of Children Whose Parents Lack Secure Employment, 2018	22%	25%
% of Children in Poverty , 2018	11%	16%
% of Families with Children Headed by Single Parent, 2018	30%	30%
Drug Overdose Deaths - % change from 2017-2018	0.0	0.0
Registered Sex Offenders Per Capita Oct 2018	212	679
EOGRAPHY		
Total Area of States in Square Miles	9,349	98,379
Highest Point of Elevation in Feet	6,288	11,239
% of Days that are Sunny	44	50
Hazardous Weather Fatalities in 2018	2	11
# of Deaths by Lighting Strikes 2018	0	0
# of Earthquakes by State from 2010-2015	1	17
# of Tornadoes, in 2018	0	4
IOUSING		
New Housing Units Authorized in 2018	4,445	20,132
Homeownership Rate, 2018	73.4	62.0
% Change in House Prices: 2018 to 2019	6.0	4.9
% Change in Existing Home Sales: 2015 to 2019	30.5	47.7
POPULATION		
Population in 2019	1,359,711	4,217,737
Population 19 to 25 Years Old in 2018	106.400	347,300
Population 26 to 34 Years Old in 2018	146,700	531,100
Population 35 to 54 Years Old in 2018	341,300	1,066,100
Average Family Size in 2018	2.47	2.50
% Registered Voters Reported, 2018	67.2%	69.1%
# of State Legislators, 2019	424	90
RIVIA FACTS		
State Nickname	Granite State	Beaver State
State Capital	Concord	Salem
Governor	Chris Sununu (R)	Kate Brown (D)
State Song	Old New Hampshire	Oregon, My Oregon
State Flower	Purple Lilac	Oregon Grape
State Tree	White Birch	Douglas Fir
State Bird	Purple Finch	Western Meadowlari
Last Updates	12/7/2020	12/7/2020
Unformation in from courses deemed reliable and in provided out to account a series in a real distriction.		
Il information is from sources deemed reliable and is provided subject to errors, omissions and modifications.		