STATE TO STATE COMPARISONS 2020

	NH	TN
TAXES		
Corporate Income Tax Rate	7.70%	6.50%
Apportionment Formula		
Property Factor	25%	25%
Payroll Factor	25%	25%
Sales Factor	50%	25%
Throwback Rule	Yes	No
NOL Deductions		
Carryback (Years)	0%	0%
Carryforward (Years)	10	15
Sales Tax & Use Tax %	None	7
Internet Sales Tax	None	7
Tax Exemptions		
Manufacturing Machinery	No Tax	Exempt
Office Equipment	No Tax	Taxable
Custom Software	No Tax	Taxable
Modified Canned Software	No Tax	Taxable
Tangible Personal Property	No Tax	Taxable
Sales & Use - Weighted Average of County & City Rates	No Tax	9.53%
Top Personal Income Tax %	0%	0.0
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	1.92
Telecommunications Tax %		
State/Local SalesTax	0.00	9.50
State/Local Wireless Rate	9.03	12.65
Workers Compensation Premium Index Rate	1.70	1.52
Unemployment Insurance Tax % (New Employers), 20	1.70	2.70
Unemployment Insurance Time Period to Qualify for Experience Rating	1.00	3.00
Unemployment Insurance Tax Wage Bases, 20	$14,000	$7,000
Unemployment Insurance Tax/ Per Employee, 20	$238	$189
Unemployment Insurance Number of Benefit Weeks	26	26
Gasoline Excise Tax (cents per gallon)	23.8	27.4
Diesel Excise Tax (cents per gallon)	23.8	28.4
Tobacco Excise Tax (cents per pack of 20)	1.8	0.6
State Property Taxes as Percentage of Personal Income	5.6%	1.9%
Small Business Tax Index: 2019 (1= Best 50= Worst)	27	11
Tax Climate Index (U.S. Tax foundation), 2021 Overall Ranking (1= Best 50= Worst)	6	18
FINANCIAL & GOVERNMENT COMPARISONS		
Tax burden - State/Local, % of Income 2020	6.9%	6.2%
State Government Tax Revenue, 2018 (in thousands)	$2,920,888	$14,269,061
Per Capita State Government Tax Collections, 2018	$2,153	$2,108
State Cash Solvency Index FY 2016	-1.73	2.03
State Long-Run Solvency FY 2016	-0.43	3.45
Public Sector Pensions-% funded 2017	63%	97%
Per Capita State Government Debt Outstanding, 2020	$5,644	$888
Gross Domestic Product by State, 2018 - 2019 (% change)	$0	$0
State Government Bond Rating 2019	Aa1/AA/AA+	Aaa/AAA/AAA
Cost of Living Index, 2020	10820.0%	9020.0%
Number of Bureaucrats , 2017	88688.00	374024.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019	18	34
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	5	5
Median Household Income (2018 Rankings) (1-Highest 50-Lowest)	3	40
Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest)	8	35
State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)	34	15
2019 Forbes Best States for Business (1=Best, 50=Worst)	25	7
Millionaires, Per Capita 2020, (1= Highest, 50=Lowest)	7	41
Average Yearly Legislative Salaries	$200	$24,316
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	2	7
ENERGY & ENVIRONMENT		
Electricity, January 2019, (Cents Per Kil Hr.)	20.17	10.82
Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)	15.75	9.45
Coal, Av. Sales Price, $ Per Short Ton, 2019	N/A	66.42
Business Energy Index 2020	41.80	24.90
Energy Consumption, 2018 (Trillions BTU)	324.7	2,255.9
Total Pollution Released in 2018	424,901	88,717,821
Total Air Emissions in 2018	198,581	24,018,344

STATE TO STATE COMPARISONS 2020

	NH	TN
REAL ESTATE		
Office, Class A, average PSF (largest City) April 2018	$12.00 - $19.00	$17.00 - $20.00
Industrial flex, average cost PSF (largest City)	$6.00 - $11.00	$7.50 - $12.80
New construction, manufacturing, 24 ft. clear		
25k to 50k, average cost PSF	$115.00 - $125.00	N/A
LABOR		
Right to Work State	N	Y
Average Annual Pay, 2019	$58,671	$51,702
Average Hourly Earnings For Production Workers, 2019	$22.48	$19.76
Workers' Compensation Benefit Payments, 2017	$206,628	$661,846
EDUCATION		
Critical Reading and Writing SAT Score, 2020	531	601
Math SAT Score, 2020	524	585
% of Students Taking SAT Exam, 2020	93.0	7.0
Reading NAEP Score, 2019, Grade 4	224	219
Reading NAEP Score, 2019, Grade 8	268	262
Math NAEP Score, 2019, Grade 4	245	240
Math NAEP Score, 2019, Grade 8	287	280
Public Elementary/Secondary Expenditures per pupil, 2016	$15,535.00	$8,876.00
% of Population Graduated from High School in 2017-18	89.0	90.0
% of Population With a Bachelor's Degree or More, 2018	36.8	30.3
% of Population With a Advanced Degree or More, 2018	14.5	10.2
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2018	12.3	15.0
Number of Degree Granting Postsecondary Institutions, 2018/19	25	88
Number of Charters Schools, 2018/19	35	114
DEMOGRAPHICS		
Net Migration 2019 - 2020	36,136	338,428
Median Age 2020	42.7	38.7
% Of Population 26 to 34 Years Old, 2018	11.0	12.0
% Of Population 35 to 54 Years Old, 2018	26.0	26.0
% Change in Population 2019 to 2020	3.3	7.6
Poverty Rate, 2020	7.3	13.9
# of Public Aid Recipients 2020 (SNAP Participation Rates)	72,006	861,061
% Births to Unmarried Women in 2018	32.9	43.5
CRIME		
Murders in 2018	21	498
Violent Crimes/100,000 Population, 2018	173.2	623.7
Property Crimes, 2018	16,935	191,279
Motor Vehicle Thefts in 2018	869	20,439
Aggravated Assault Rate per 100,000 in 2018	105.8	468.5
Crime Rate Rank, 2018 (1=Worst, 50=Best)	50	6.0
HEALTH INSURANCE		
Average Family Premium per Employee Paid by Employer 2019	$14,393	$13,015
Average Monthly Premiums per Person - Average Benchmark 2020	$405.00	$511.00
Hospital Adjusted Expenses per Inpatient Day 2018	$2,623	$2,147
Retail Prescription Drugs Filled per Captia 2019	11.8	14.3
HEALTH		
Healthiest States (1=best; 50=worst), 2018	6	42.0
Infant Mortality /1000 Live Births, 2018	3.6	6.9
% of Persons Not Covered by Health Insurance, 2018 (in thousands) of U.S.	5.7	10.1
Physicians, 2020	4,329	2,075
Deaths by Accident, 2018	959	4,483
Estimated New Cases of Cancer - 2020	8060	39360
Esitmated Cancer Deaths Combined - 2020	2830	14780
Current Cigarette use, Percentage of Population, 2018	15.6	20.7
Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	7
% of Adults with Asthma - 2018	11.8	9.8
% of Adults with Diabetes - 2019	9.2	13.8
Fat Index Rank, 2018 (1 = most fat 50 = least fat)	26	4
% of Children Overweight - 2018 Ages 10-17	12.3	16.7
% of Adults with Hypertension - 2018	30.0	38.7
Infectious Disease, Rank, 2019	2	16

STATE TO STATE COMPARISONS 2020

			NH	TN
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)				
	Average Median Apartment Rent, based on 2br, 2020		$1,824	$1,510
	Median Listing Home Price, Feb 2020		$315,079	$244,900
	Average "Check Engine" Light Repair Cost (Parts & Labor)		$328	$394
	Gasoline/Gallon 9/2020		$2.08	$1.93
	Doctor Visit		$145.00	$83.40
	Average Auto Insurance Premium, 2020		$985.00	$1,357.00
	Food			
		Ground Beef (state capital)	$5.17	$5.08
		Chicken Breast per pound (major city)	$2.92	$3.87
		Milk (state capitol)	$2.93	$2.99
		Dozen Eggs (state capital)	$1.85	$1.78
		Bread (state capital)	$2.22	$2.35
QUALITY OF LIFE: CHILD WELL - BEING				
	Overall State Ranking, 2020		2	39
	Births of Low Birth weight as a percent of all Births in 2018		6.8	9.3
	Child Death Rates (deaths per 100,000) 2018		14	20
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2018		32	56
	Total Teen Birth (rate per 1,000 females ages 15-19), 2018		8.0	25.3
	% of Teens Who Are High School Dropouts, 2018		2%	4%
	% of Teens Not Attending School and Not Working , 2018		4%	9%
	% of Children Whose Parents Lack Secure Employment, 2018		22%	29%
	% of Children in Poverty , 2018		11%	16%
	% of Families with Children Headed by Single Parent, 2018		30%	38%
	Drug Overdose Deaths - % change from 2017-2018		0.0	0.0
	Registered Sex Offenders Per Capita Oct 2018		212	434
GEOGRAPHY				
	Total Area of States in Square Miles		9,349	42,144
	Highest Point of Elevation in Feet		6,288	6,643
	% of Days that are Sunny		44	58
	Hazardous Weather Fatalities in 2018		2	9
	# of Deaths by Lighting Strikes 2018		0	3
	# of Earthquakes by State from 2010-2015		1	8
	# of Tornadoes, in 2018		0	16
HOUSING				
	New Housing Units Authorized in 2018		4,445	37,169
	Homeownership Rate, 2018		73.4	68.0
	% Change in House Prices: 2018 to 2019		6.0	6.3
	% Change in Existing Home Sales: 2015 to 2019		30.5	39.5
POPULATION				
	Population in 2019		1,359,711	6,829,174
	Population 19 to 25 Years Old in 2018		106,400	571,500
	Population 26 to 34 Years Old in 2018		146,700	788,700
	Population 35 to 54 Years Old in 2018		341,300	1,709,100
	Average Family Size in 2018		2.47	2.54
	% Registered Voters Reported, 2018		67.2%	61.2%
	# of State Legislators, 2019		424	132
TRIVIA FACTS				
	State Nickname		Granite State	Volunteer State
	State Capital		Concord	Nashville
	Governor		Chris Sununu (R)	Bill Lee (R)
	State Song		Old New Hampshire	The Tennessee Waltz
	State Flower		Purple Lilac	Iris
	State Tree		White Birch	Tulip Poplar
	State Bird		Purple Finch	Mockingbird
	State Motos		Live Free or Die	Agriculture and commerce
	Last Updates		**12/7/2020**	**12/7/2020**

All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.