

# STATE TO STATE COMPARISONS 2012

|   | NH   | VA                                   |
|---|--|--------------------------------------|
| <b>TAXES</b>  |  |                                      |
| Top Corporate Income Tax %  | 8.5  | 6.0                                  |
| Apportionment Formula   |  |                                      |
| Property Factor   | 25%  | 25%                                  |
| Payroll Factor  | 25%  | 25%                                  |
| Sales Factor  | 50%  | 50%                                  |
| Throwback Rule  | Yes  | No                                   |
| NOL Deductions  |  |                                      |
| Carryback (Years)   | 0  | 2                                    |
| Carryforward (Years)  | 10   | 20                                   |
| LLCs Recognized   | Yes  | Yes                                  |
| S-corps Recognized  | No   | Yes                                  |
| Sales Tax & Use Tax %   | None   | 4.0                                  |
| Internet Sales Tax  | None   | 4.0                                  |
| 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   | None                                 |
| Top Personal Income Tax %   | 0%   | 5.75                                 |
| Professional Services Tax   | N  | N                                    |
| Top Capital Gains Tax   | 0.00   | 5.75                                 |
| Estate, inheritance/gift taxes beyond fed. Pick-up tax.                 | N  | N                                    |
| Motor Fuel Tax, 11  | 0.196  | 0.195                                |
| Property Tax  |  |                                      |
| On Land & Buildings, as share of personal income                        | 5.75   | 3.29                                 |
| Telecommunications Tax %  |  |                                      |
| State Tax Rate  | 7.0  | 2.8                                  |
| Local Tax Rate  | N/A  | 27.0                                 |
| Workers Compensation as % of Covered Wages                              | 0.87   | 0.57                                 |
| Unemployment Insurance Tax % (New Employers), 11                        | 3.7  | 2.5                                  |
| Unemployment Insurance Time Period to Qualify for Experience Rating     | 1.0  | 1.0                                  |
| Unemployment Insurance Tax Wage Bases, 11                               | \$12,000                                       | \$8,000                              |
| Unemployment Insurance Tax/ Per Employee, 11                            | \$444  | \$200                                |
| Internet Access Tax   | N  | N                                    |
| Gasoline Excise Tax (cents per gallon)                                  | 19.6   | 18.1                                 |
| Diesel Excise Tax (cents per gallon)                                    | 19.6   | 18.1                                 |
| Tobacco Excises Tax (cents per pack of 20)                              | 168.0  | 30.0                                 |
| State Taxes as Percentage of Personal Income                            | 7.6%   | 9.8%                                 |
| Small Business Tax Index: 2011  | 33   | 10                                   |
| <b>INSURANCE TAXES</b>  |  |                                      |
| Premium Tax Rates --generally * Phased in over 4 years starting in 2006 | 1.25%**  | 2.25%                                |
| Accident/Health   | 2.00%  | 2.25%                                |
| Life  | 1.25%  | 2.25%                                |
| Annuity   | N/A  | N/A                                  |
| Property/Causality  | 1.25%  | 2.25%                                |
| Fire  | 1.25%  | 2.25% + 1% to fund fire program fund |
| Risk/ Retention   | 1.25%  | 2.25%                                |
| BlueCross/BlueShield  | 2.00%  | 0.75%                                |
| Prepaid Lines   | N/A  | 0.75%                                |
| Title Insurance   | 1.25%  | 2.25%                                |
| Independent Procurement   | 4%   |                                      |
| HMO's   | Industrial Procurement 3%<br>Inland Marine: 2% | N/A                                  |
| Surplus Lines   | 1.75%  | 2.25% +up to .1% assessment          |
| Marine Insurance  | 5% of underwriting profit                      | N/A                                  |
| # of Domestic Insurers  | 42   | 66                                   |
| # of Licensed Foreign Insurers  | 972  | 1,473                                |
| # of Chartered Purchasing Groups  | 5  | 8                                    |
| <b>HIGH-TECH ECONOMY</b>  |  |                                      |
| Overall State Rank High-Tech Worker per 1,000, 03                       | 67.39  | 87.55                                |
| # of High-Tech Establishments, 03                                       | 2,572  | 12,767                               |
| High-Tech Wages, 03   | \$69,144                                       | \$74,630                             |
| Unemployment Rate by Cyberstate, 04                                     | 3.8%   | 3.7%                                 |
| Total High-Tech Manufacturing, by Employment, 03                        | 19,372   | 16,897                               |
| Total High-Tech Services, by Employment, 03                             | 15,709   | 227,316                              |
| High Tech Export, 04  | \$1,071,438                                    | \$1,575,454                          |
| High Tech Exports, % Change 03-04                                       | 18.3%  | 4.5%                                 |
| Venture Capital Investment in High-Tech, 04                             | \$146.0  | \$272.1                              |
| Total R+ D per Capita in High-Tech, 02                                  | \$1,126  | \$809                                |
| R&D Inputs - U.S. Ranking   | 3  | 8                                    |
| Risk Capital and Infrastructure-U.S. Ranking, 08                        | 7  | 26                                   |
| Human Capital Investment-U.S. Ranking, 08                               | 17   | 15                                   |
| Technology Concentration-U.S. Ranking, 08                               | 8  | 4                                    |
| Internet Average Speed (Kbps)   | 615  | 765                                  |

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|--|------------------|-------------------|
| Download Speed Rank  | 8                | 7                 |
| Broadband penetration  | 75%              | 65%               |
| Number of New Patents (2008)   | 608              | 1,208             |
| Technology & Science Index, 10 (1=Best 50=Worst)   | 7                | 8                 |
| High-Tech Worker Per 1,000 (2008) (1 Highest)  | 8                | 1                 |
| <b>NEW ECONOMY INDEX 10</b>  |                  |                   |
| Over all US Ranking  | 11               | 8                 |
| Ranking by Category  |                  |                   |
| Immigration of Knowledge Workers   | 2                | 12                |
| High Wage Traded Services  | 14               | 9                 |
| Foreign Direct Investment  | 4                | 18                |
| Fastest Growing Firms  | 13               | 2                 |
| Inventor Patents   | 8                | 28                |
| Online Population  | 5                | 25                |
| High-Tech Jobs   | 8                | 3                 |
| Venture Capital  | 10               | 17                |
| <b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>  |                  |                   |
| Tax burden - State/Local, % of Income 2008   | 7.6%             | 9.8%              |
| State Government Tax Revenue, 2008   | \$2,257,977,000  | \$18,408,276,000  |
| Per Capita State Government Tax Revenue, 2008  | \$1,708          | \$2,361           |
| State Budget Gap-2011 (In Thousands)   | \$365,000        | \$1,300,000       |
| State Budget Gap-2011-US Rank (1= Lowest, 50= Highest)   | 8                | 26                |
| State Budget Gap including unfunded pension (1= Lowest, 50= Highest)                               | 9                | 31                |
| Per Capita State Government Debt Outstanding, 2008   | \$5,983          | \$2,806           |
| Gross Domestic Product by State, 2009  | \$59,400,000,000 | \$408,443,000,000 |
| State Government Bond Rating (S&P, 2010)   | AA               | AAA               |
| Cost of Living Index , Selected Metro, Annual 2009   | 117.4%           | 106.7%            |
| Number of Bureaucrats , 2011   | 5.51             | 5.57              |
| Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010   | 16               | 6                 |
| % of State + Local Spending, as Measured by the GDP, 92-00<br>inflation over same period was 16.4% | 22.40            | 45.80             |
| Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)                                    | 12               | 8                 |
| Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking                                      | 6                | 26                |
| Median Household Income (2010 Rankings)  | 7                | 8                 |
| State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt)                                 | 51               | 2                 |
| 2011 Forbes Best States for Business (1=Best, 50=Worst)  | 27               | 2                 |
| Millionaires, Per Capita 2010, (1= Highest, 50=Lowest)   | 8                | 7                 |
| <b>ENERGY &amp; ENVIRONMENT</b>  |                  |                   |
| Electricity, Oct 2011, (Cents Per Kil Hr.)   | 16.7             | 11.2              |
| Electricity Generated Through Renewable Sources in 2008  | 2,808,208,000    | 3,709,452,000     |
| Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet)                                     | 4.51             | 4.65              |
| Coal, Av. Price Delivered, \$ Per Short Ton, 2008  | N/A              | 99.77             |
| Energy Consumption, 2009 (Trillions BTU)   | 303              | 2,385.8           |
| Total Pollution Released in 2009   | 2,899,271        | 56,035,192        |
| Total Air Emissions in 2009  | 2,668,581        | 38,415,306        |
| <b>LABOR</b>   |                  |                   |
| Right to Work State  | N                | Y                 |
| Average Annual Pay, 2009   | \$44,932         | \$48,239          |
| Average Hourly Earnings For Production Workers, 2010   | \$18.12          | \$18.22           |
| Percent Change in Average Annual Pay: 2008 to 2009   | 1.4              | 2.1               |
| Civilian Labor Force in 2010   | 747,800          | 4,182,000         |
| Workers' Compensation Benefit Payments, 2008   | \$239,290,000    | \$1,148,354,000   |
| % of Nonfarm Employees in Manufacturing, 2010  | 10.5             | 6.3               |
| % of Nonfarm Employees in Government, 2010   | 15.5             | 19.3              |
| 2009, Occupational Injuries-Fatal  | 0                | 102               |
| <b>EDUCATION</b>   |                  |                   |
| Critical Reading SAT Score, 2010   | 520              | 512               |
| Math SAT Score, 2010   | 524              | 512               |
| Writing SAT Score, 2010  | 510              | 497               |
| % of Students Taking SAT Exam, 2009-2010   | 77.0             | 67.0              |
| Reading NAEP Score, 2011, Grade 4  | 230              | 226               |
| Reading NAEP Score, 2011, Grade 8  | 272              | 267               |
| Math NAEP Score, 2011, Grade 4   | 252              | 243               |
| Math NAEP Score, 2011, Grade 8   | 292              | 289               |
| Projected High School Graduates 07-08  | 14,320           | 78,558            |
| Projected High School Student who receive no diploma, 2010   | 4,346            | 32,362            |
| Public Elementary/Secondary Expenditures per pupil, 2011   | \$13,797.00      | \$11,753.00       |
| % of Population Graduated from High School in 2009   | 91.3             | 86.6              |
| % of Population With a Bachelor's Degree or More, 2009   | 32.0             | 31.0              |
| Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009                             | 12.6             | 11.6              |
| Average Salary of Public School Teachers in 2011   | \$52,792         | \$51,559          |
| Rate of Books In Public Libraries in 2008  | 4698.0           | 2461.0            |
| Number of Institutions of Higher Education, 2009   | 28               | 114               |
| Number of Charters Schools, 2010   | 12               | 4                 |
| <b>DEMOGRAPHICS</b>  |                  |                   |
| Domestic in - Migration in to the state: 2008 to 2009  | (2,602)          | 18,238            |
| Median Age 2009  | 40.4             | 36.9              |

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|--|-----------|-----------|
| % Change in Population 25 to 44 Years Old, 2009  | 25.2      | 27.8      |
| % Change in Population 2009 to 2010  | 0.1       | 1.1       |
| Poverty Rate, 2009   | 7.8       | A         |
| % of Public Aid Recipients 2008  | 2.1       | 2.7       |
| % Births to Unmarried Women in 2008  | 32.9      | 35.8      |
| <b>CRIME</b>   |           |           |
| Murders in 2009  | 10        | 347       |
| Violent Crimes/100,000 Population, 2009  | 2114.0    | 17879.0   |
| Property Crimes, 2009  | 28,624    | 191,453   |
| Motor Vehicle Thefts in 2009   | 1,124     | 11,419    |
| Aggravated Assault Rate per 100,000 in 2009  | 94.3      | 123.9     |
| Crime Rate, 2009 (50= Lowest 1= Highest)   | 47        | 39        |
| <b>HEALTH</b>  |           |           |
| Healthiest States (1=best; 50=worst),2010  | 2.0       | 20.0      |
| Health Mandates  | 2.2       | 2.9       |
| Infant Mortality /1000 Live Births, 2011   | 5.4       | 7.8       |
| % of Persons Not Covered by Health Insurance, 2010 of U.S.                               | 10.4      | 12.7      |
| Physicians, 2009   | 4,515     | 2,750     |
| Deaths by Accident, 2007   | 527       | 2,931     |
| Estimated New Cases of Cancer - 2011   | 7810      | 36410     |
| Cancer Rates Combined, 2010 1= lowest 50 = highest                                       | 30        | 31        |
| Current Cigarette use, Percentage of Population, 2010                                    | 15.8      | 19.2      |
| Bioterrorism Preparedness Score, 08  | 10        | 10        |
| Potential # of illness during a severe Pandemic  | 389,000   | 2,208,000 |
| Potential # of deaths during a severe Pandemic   | 10,000    | 54,000    |
| % of Adults with Asthma - 2011   | 15.6      | 13.5      |
| %of Adults with Diabetes - 2011  | 7.4       | 8.3       |
| % of Adults with Obesity - 2011  | 25.6      | 25.9      |
| % of Children Overweight - 2011  | 12.8      | 15.2      |
| % of Adults with Hypertension - 2011   | 26.1      | 27.2      |
| Infectious Disease, Percentage of Population, 2010                                       | 6         | 13        |
| Human West Nile Cases - 2011   | 1         | 5         |
| <b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>                   |           |           |
| Average Apartment Rent   | \$1,056   | \$931     |
| Average Home Price   | \$336,222 | \$312,477 |
| Average Total Energy Cost  | \$224.69  | \$191.08  |
| Average Phone Bill   | \$36.52   | \$35.83   |
| Gasoline/Gallon  | \$2.04    | \$2.00    |
| Doctor Visit   | \$149.00  | \$81.25   |
| Average Auto Insurance Premium, 2004   | \$856.45  | \$798.51  |
| <b>Food</b>  |           |           |
| Ground Beef  | \$3.52    | \$2.91    |
| Tuna, 6 oz cans  | \$1.18    | \$1.04    |
| Whole Milk , Half Gallon Cartons   | \$1.97    | \$2.51    |
| Dozen Eggs   | \$1.77    | \$1.70    |
| Bread  | \$1.58    | \$1.84    |
| <b>QUALITY OF LIFE: CHILD WELL - BEING</b>   |           |           |
| Overall State Ranking, 2011  | 1         | 14        |
| Births of Low Birth weight as a percent of all Births in 2008                            | 5         | 26        |
| Child Death Rates (deaths per 100,000 ) 07   | 6         | 15        |
| Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07             | 28        | N/A       |
| Teen Birth Rate (births per 1,000 females ages 15-19), 08                                | 1.0       | 13.0      |
| % of Teens Who Are High School Dropouts, 2010  | 2.0       | 2.0       |
| % of Teens Not Attending School and Not Working , 2008                                   | 8.0       | 11.0      |
| % of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2009 |           |           |
| % of Children in Poverty , 2010  | 10.5      | 14.8      |
| % of Families with Children Headed by Single Parent, 2010                                | 5.0       | 19.0      |
| <b>SOCIAL CAPITAL</b>  |           |           |
| Lifestyles: Times Volunteered Last Year  | 8.0       | 7.0       |
| Belief: "Most People are Honest" (6-level agree/disagree)                                | 4.08      | 3.75      |
| Attended Meetings on Town or School Affairs (percent)                                    | 33%       | 22%       |
| Belief: "Most People Can be Trusted"   | 62%       | 38%       |
| Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)                       | 0.25      | 0.13      |
| Mean President Turnout 1988 & 1992   | 59%       | 50%       |
| Av. Charitable Giving per IRS Tax Filers, 02   | \$759     | \$1,149   |
| Social Capital State Ranking, 2000   | 8         | 33        |
| <b>GEOGRAPHY</b>   |           |           |
| Total Area of States in Square Miles in 2009   | 9,348     | 42,775    |
| Highest Point of Elevation in Feet   | 6,288     | 5,729     |
| % of Days That are Sunny   | 44        | 61        |
| Hazardous Weather Fatalities in 2009   | 1         | 2         |
| # of Deaths & Injuries by Lighting Strikes, from 1959 - 1994                             | 76        | 235       |
| # of Earthquakes by State from 1974-2003   | 6         | 10        |
| # of Tornadoes, in 2010  | 1         | 10        |

| <b>STATE TO STATE COMPARISONS 2012</b>   |                   |                               |
|--|-------------------|-------------------------------|
|  | <b>NH</b>         | <b>VA</b>                     |
| <b>HOUSING</b>   |                   |                               |
| New Housing Units Authorized in 2010   | 2,737             | 21,215                        |
| Homeownership Rate, 2009   | 76.0              | 69.7                          |
| % Change in House Prices: 2009 to 2010   | (0.6)             | (1.5)                         |
| % Change in Existing Home Sales: 2009 to 2010  | (14.6)            | (17.0)                        |
| <b>POPULATION</b>  |                   |                               |
| Population in 2010   | 1,323,531         | 7,952,119                     |
| Population 18 to 24 Year Old in 2009   | 130,242           | 814,917                       |
| Population 25 to 44 Years Old in 2009  | 333,694           | 148,584                       |
| Average Family Size in 2009  | 3.07              | 3.13                          |
| % of Eligible Voters Reported Registered, 2008   | 76.0%             | 74.3%                         |
| # of State Legislators, 2011   | 424               | 140                           |
| <b>TRIVIA FACTS</b>  |                   |                               |
| State Nickname   | Granite State     | Old Dominion                  |
| State Capital  | Concord           | Richmond                      |
| State Song   | Old New Hampshire | Carry Me Back to Old Virginia |
| State Flower   | Purple Lilac      | Dogwood                       |
| State Tree   | White Birch       | Dogwood                       |
| State Bird   | Purple Finch      | Cardinal                      |
| State Motos  | Live Free or Die  | Thus always to tyrants        |
| <b>Last Updates</b>  | <b>1/24/2012</b>  | <b>1/24/2012</b>              |
| <small>All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.<br/> Tax information is from the Federal Commerce Clearing House Inc., 2008. Most other statistics are collected from CQ Press's State Rankings 2010, The Annie E. Casey Foundation Baltimore, MD, 2008 Kids Count Data Book, Small Business Survival Index, and US Department of Commerce: Statistical Abstract of the US. ** Effective January 1, 2010, W= Data withheld to avoid disclosure.</small> |                   |                               |