



<b>STATE TO STATE COMPARISONS 2018</b>			
		NH	VA
			
<b>TAXES</b>			
	Corporate Income Tax Rate	7.9%	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	No	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	4.3
	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	0.0033
	Top Personal Income Tax %	0%	5.75
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
	Motor Fuel Tax, 11	0.196	0.173
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	2.987
	Telecommunications Tax %		
	State/Local Sales Tax	0.00	5.65
	State/Local Wireless Rate	8.17	6.54
	Workers Compensation Premium Index Rate	2.18	1.17
	Unemployment Insurance Tax % (New Employers), 17	1.70	2.53
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.52
	Unemployment Insurance Tax Wage Bases, 17	\$14,000	\$8,000
	Unemployment Insurance Tax/ Per Employee, 17	\$238	\$202
	Unemployment Insurance Number of Benefit Weeks	26	12 to 26
	State Trust Fund negative loan balance to Federal Gov. (April, 2015)	0.00	0.00
	Gasoline Excise Tax (cents per gallon)	22.2	19.9
	Diesel Excise Tax (cents per gallon)	22.2	23.4
	Tobacco Excise Tax (cents per pack of 20)	1.8	0.3
	State Taxes as Percentage of Personal Income	8.0%	9.2%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	20
	Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)	7	31
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
	Tax burden - State/Local, % of Income 2017	6.7%	7.6%
	State Government Tax Revenue, 2016 (in thousands)	\$2,641,946	\$21,219,757
	Per Capita State Government Tax Collections, 2015	\$1,720	\$2,276
	State Cash Solvency Index FY 2015	-2.14	-1.23
	State Long-Run Solvency FY 2015	-0.53	0.17
	Public Sector Pensions-% funded 2015	65%	75%
	Per Capita State Government Debt Outstanding, 2014	\$7,394	\$3,331
	Gross Domestic Product by State, 2015-2016 (% change)	\$0	\$0
	State Government Bond Rating 2015	Aa1/AA/AA+	Aaa/AAA/AAA
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	19
	Cost of Living Index, Second Quarter 2017	11200.0%	10220.0%
	Number of Bureaucrats , 2013	87201.00	528146.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	10
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	45.80
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	3	2
	Median Household Income (2015 Rankings) (1-Highest 50-Lowest)	2	9
	Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)	7	12
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	16
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	6
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	8
	Average Yearly Legislative Salaries	\$100	\$18,000
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	21
<b>ENERGY &amp; ENVIRONMENT</b>			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	11.7
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	3,720
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	11.64
	Coal, Av. Sales Price, \$ Per Short Ton, 2015	N/A	63.04
	Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)	2.50	1.90
	Energy Consumption, 2015 (Trillions BTU)	305.2	2,367.7
	Total Pollution Released in 2015	471,294	38,726,321
	Total Air Emissions in 2015	322,928	20,058,861
<b>REAL ESTATE</b>			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$19.00 - \$23.00
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$11.40 - \$15.25
	New construction, manufacturing, 24 ft. clear		

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	25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A
<b>LABOR</b>			
	Right to Work State	N	Y
	Average Annual Pay, 2016	\$54,218	\$54,287
	Average Hourly Earnings For Production Workers, 2016	\$20.67	\$19.56
	Percent Change in Average Annual Pay: 2015 to 2016	2.0	0.8
	Civilian Labor Force in July 2017	752,897	4,320,245
	Workers' Compensation Benefit Payments, 2015	\$222,064	\$936,322
	Nonfarm Employees in Manufacturing, November 2016 (in thousands)	66,500	229,100
	Nonfarm Employees in Government, November 2016 (in thousands)	88,100	713,600
	2015, Occupational Injuries-Fatal (preliminary)	18	106
<b>EDUCATION</b>			
	Critical Reading SAT Score, 2016	527	520
	Math SAT Score, 2016	531	517
	Writing SAT Score, 2016	510	498
	% of Students Taking SAT Exam, 2016	70.0	72.0
	Reading NAEP Score, 2015, Grade 4	232	229
	Reading NAEP Score, 2015, Grade 8	275	267
	Math NAEP Score, 2015, Grade 4	249	247
	Math NAEP Score, 2015, Grade 8	294	288
	Projected High School Graduates 2016	13,530	80,780
	Projected High School Student who receive no diploma, 2011	3,808	29,251
	Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$11,457.00
	% of Population Graduated from High School in 2015	87.3	84.5
	% of Population With a Bachelor's Degree or More, 2015	35.7	34.2
	% of Population With a Advanced Degree or More, 2015	13.7	15.7
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015	12.5	14.2
	Average Salary of Public School Teachers in 2012/13	\$55,599	\$49,869
	Number of Public Libraries, 2010	233	357

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Internet Terminals in Public Libraries 2014	1,460	6,875
Number of Institutions of Higher Education, 2013	43	222
Number of Charters Schools, 2016/17	26	9
<b>DEMOGRAPHICS</b>		
Net Migration 2014 - 2015	1,077	14,988
Median Age 2015	42.8	37.8
% Of Population 25 to 44 Years Old, 2015	23.4	27.1
% Change in Population 2013 to 2015	-0.8	1.0
Poverty Rate, 2014	8.2	A
# of Public Aid Recipients 2015 (SNAP Participation Rates)	106,296	860,375
% Births to Unmarried Women in 2015	34.0	34.0
<b>CRIME</b>		
Murders in 2015	14	383
Violent Crimes/100,000 Population, 2015	199.3	195.6
Property Crimes, 2015	23,229	156,470
Motor Vehicle Thefts in 2015	891	8,111
Aggravated Assault Rate per 100,000 in 2015	116	110.2
Crime Rate Rank, 2015 (1=Worst, 50=Best)	48	43.0
<b>HEALTH INSURANCE</b>		
Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$16,601
Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$229.16
Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$1,878
Retail Prescription Drugs Filled per Capita 2015	15.5	11.7
Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$20.49
<b>HEALTH</b>		
Healthiest States (1=best; 50=worst), 2016	6.0	19.0
Health Mandates 2012	38.0	46.0
Infant Mortality /1000 Live Births, 2016	5.0	6.0
% of Persons Not Covered by Health Insurance, 2016 of U.S.	7.8	10
Physicians, 2017	3,987	2,118
Deaths by Accident, 2014	716	3,147
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	6
Estimated New Cases of Cancer - 2017	8670	42770
Estimated Cancer Deaths Combined - 2017	2710	14870
Current Cigarette use, Percentage of Population, 2016	15.9	16.5
Bioterrorism, Disease & Disaster Preparedness Score, 2016	7	8
Potential # of illness during a severe Pandemic	389,000	2,208,000
Potential # of deaths during a severe Pandemic	10,000	54,000
Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	7.5
% of Adults with Asthma - 2014	10.2	8.6
% of Adults with Diabetes - 2016	8.1	10.3
Fat Index Rank, 2015 (1 = most fat 50 = least fat)	38	29
% of Children Overweight - 2015	12.2	13
% of Adults with Hypertension - 2011	26.1	27.2
Infectious Disease, Percentage of Population, 2010	6	13
Human West Nile Cases - 2016	0	8
Zika Virus Cases, from January - August, 2017	0	5
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>		
Average Median Apartment Rent, based on 2br, 2017	\$1,350	\$1,350
Average Listing Home Price, Feb 2017	\$280,699	\$316,646
Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$376
Gasoline/Gallon 5/2018	\$2.82	\$2.70
Doctor Visit	\$145.00	\$109.61
Average Auto Insurance Premium, 2016	\$941.00	\$1,020.00
<b>Food</b>		
Ground Beef (state capital)	\$4.67	\$3.41
Chicken Breast per pound (major city)	\$4.09	\$3.37
Milk (state capital)	\$3.46	\$2.83
Dozen Eggs (state capital)	\$2.75	\$2.29
Bread (state capital)	\$2.50	\$2.53
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>		
Overall State Ranking, 2017	1	10
Births of Low Birth weight as a percent of all Births in 2015	8.3	8
Child Death Rates (deaths per 100,000 ) 2015	11	16
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015	S	S
Total Teen Birth (rate per 1,000 females ages 15-19), 2015	10.9	17.1
% of Teens Who Are High School Dropouts, 2015	2%	3%
% of Teens Not Attending School and Not Working , 2014	5%	6%
% of Children Whose Parents Lack Secure Employment, 2014	24%	25%
% of Children in Poverty , 2014	13%	16%
% of Families with Children Headed by Single Parent, 2015	30%	32%
Drug Overdose Deaths - % change from 2014-2015	30.9	6.0
Registered Sex Offenders Per Capita June 2016	206	266
<b>SOCIAL CAPITAL</b>		
Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	40.9
Donates to Charity (percent)	0.58	0.57
Attended Public Meetings (percent)	10%	10%
Active in Neighborhood (percent)	10%	9%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.13
Mean President Turnout 2016	73%	67%

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	Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,479
	Residents who volunteer 2015 (rank)	19	16
<b>GEOGRAPHY</b>			
	Total Area of States in Square Miles	9,349	42,775
	Highest Point of Elevation in Feet	6,288	5,729
	% of Days that are Sunny	44	61

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	Hazardous Weather Fatalities in 2016	1	10
	# of Deaths by Lighting Strikes from 2007-2016	0	4
	# of Earthquakes by State from 2010-2015	1	13
	# of Tornadoes, in 2016	2	12
<b>HOUSING</b>			
	New Housing Units Authorized in 2016	3,607	31,067
	Homeownership Rate, 2015	71.6	67.1
	% Change in House Prices: 2015 to 2016	3.5	5.0
	% Change in Existing Home Sales: 2012 to 2016	17.8	18.1
<b>POPULATION</b>			
	Population in 2017	1,335,832	8,492,783
	Population 18 to 24 Year Old in 2015	129,025	822,968
	Population 25 to 44 Years Old in 2015	311,207	142,298
	Average Family Size in 2015	3.01	3.19
	% of Eligible Voters Reported Registered, 2014	68.3%	66.6%
	# of State Legislators, 2016	424	140
<b>TRIVIA FACTS</b>			
	State Nickname	Granite State	Old Dominion
	State Capital	Concord	Richmond
	Governor - Apr. 2017	Chris Sununu ( R )	Terry McAuliffe ( D )
	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>COOLNESS FACTORS - NH</b>			
	Top 10 Up and Coming US Cities for Tech Jobs, July 2015 - Zip Recruiter		
	Best Cities to Raise Children, 2012 - Kiplinger Personal Finance		
	Strongest State in the Union - 2016 - Politico		
	America's Top 10 Smartest Cities 2014 - WalletHub		
	Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property)		
	America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine		
	11 Coolest Road Trips in the US, 2014 - BuzzFeed.com		
	America's Most Beautiful Town Squares, 2014 - Travel + Leisure		
	Top Small Business Friendly States, 2015 - Thumbtack.com		
	10 Best Cities for Small Business in the US, 2015 - Thumbtack.com		
	Best State Capitals to Live in, 2016 - SmartAsset.com		
	Top 10 High-Tech Density, 2016 - BloombergInnovation Index		
	#37 Best Cities for Outdoor Activities - Manchester, niche.com, 2017		
	#16 Top Best Places to Live - Nashua (#1 1987, 1997) Money, 2016		
	#10 Best Run City Nashua - Nashua, WalletHub, 2016		
	#8 Next Top 10 Cities for high Tech Jobs - Manchester, Fast Company, 2015		

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	<b>Last Updates</b>	<b>5/11/2018</b>	<b>5/11/2018</b>
	#REF!		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			