



| <b>STATE TO STATE COMPARISONS 2019</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<br>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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|--|-----------|------------|
|  | <b>NH</b> | <b>VA</b>  |
| 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), 2018   | 6.0       | 20.0       |
| Health Mandates 2012   | 38.0      | 46.0       |
| Infant Mortality /1000 Live Births, 2016   | 3.7       | 5.8        |
| % of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.                  | 77        | 729        |
| Physicians, 2018   | 4,167     | 2,267      |
| Deaths by Accident, 2016   | 924       | 3,710      |
| Deaths by Drug Overdose (per 100,000 pop. 2016)  | 481       | 1,405      |
| Estimated New Cases of Cancer - 2017   | 8670      | 42770      |
| Estimated Cancer Deaths Combined - 2017  | 2710      | 14870      |
| Current Cigarette use, Percentage of Population, 2017                                      | 15.7      | 16.4       |
| Bioterrorism, Disease & Disaster Preparedness Score, 2018                                  | 7         | 7          |
| 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 - 2015   | 10.1      | 7.9        |
| % of Adults with Diabetes - 2017   | 8.4       | 10.5       |
| Fat Index Rank, 2017 (1 = most fat 50 = least fat)   | 38        | 28         |
| % of Children Overweight - 2017 Ages 10-17   | 9.8       | 13.2       |
| % of Adults with Hypertension - 2017   | 30.0      | 32.4       |
| Infectious Disease, Rank, 2018   | 2         | 16         |
| Human West Nile Cases - 2018   | 0         | 37         |
| Zika Virus Cases, from January - December, 2018  | 0         | 1          |
| <b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>                     |           |            |
| Average Median Apartment Rent, based on 2br, 2018  | \$1,294   | \$1,232    |
| Median Listing Home Price, Feb 2018  | \$299,000 | \$314,970  |
| Average "Check Engine" Light Repair Cost (Parts & Labor)                                   | \$328     | \$382      |
| Gasoline/Gallon 12/2018  | \$2.40    | \$2.08     |
| Doctor Visit   | \$145.00  | \$109.61   |
| Average Auto Insurance Premium, 2018   | \$983.00  | \$1,114.00 |
| <b>Food</b>  |           |            |
| Ground Beef (state capital)  | \$4.67    | \$3.41     |
| Chicken Breast per pound (major city)  | \$4.18    | \$3.92     |
| Milk (state capital)   | \$3.66    | \$2.91     |
| Dozen Eggs (state capital)   | \$2.64    | \$1.78     |
| Bread (state capital)  | \$2.49    | \$2.69     |
| <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: Volunteer rate per Resident 2018   | 0.4       | 0.3        |
| 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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|--|--|-----------|-----------|
|  |  | <b>NH</b> | <b>VA</b> |
|  | Av. Charitable Giving per IRS Tax Filers, 2013 | \$890     | \$1,479   |
|  | Residents who volunteer 2018 (rank)            | 17        | 21        |
| <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        |

| <b>STATE TO STATE COMPARISONS 2019</b> |  |                    |                               |
|--|--|--------------------|-------------------------------|
|  |  | <b>NH</b>          | <b>VA</b>                     |
|  | 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>NH</b>       | <b>VA</b>       |
|   | <b>Last Updates</b> | <b>1/2/2019</b> | <b>1/2/2019</b> |
|   | #REF!               |                 |                 |
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