



<b>STATE TO STATE COMPARISONS 2019</b>			
		NH	WV
			
<b>TAXES</b>			
	Corporate Income Tax Rate	7.90%	6.50%
	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
	Sales Tax & Use Tax %	None	6.0
	Internet Sales Tax	None	6.0
	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	0.0
	Top Personal Income Tax %	0.0	6.5
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
	Motor Fuel Tax, 11	0.196	0.357
	Property Tax		
	On Land & Buildings, as share of personal income	5.6	2.43
	Telecommunications Tax %		
	State/Local SalesTax	0.00	6.75
	State/Local Wireless Rate	8.17	6.15
	Workers Compensation Premium Index Rate	1.70	1.01
	Unemployment Insurance Tax % (New Employers), 19	1.70	2.70
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	1.50
	Unemployment Insurance Tax Wage Bases, 19	\$14,000	\$12,000
	Unemployment Insurance Tax/ Per Employee, 19	\$238	\$324
	Unemployment Insurance Number of Benefit Weeks	26	26
	Gasoline Excise Tax (cents per gallon)	23.8	35.7
	Diesel Excise Tax (cents per gallon)	23.8	35.7
	Tobacco Excise Tax (cents per pack of 20)	1.8	1.2
	State Taxes as Percentage of Personal Income	9.9%	9.7%
	Small Business Tax Index: 2017 (1= Best 50= Worst)	32	27
	Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst)	6	19
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
	Tax burden - State/Local, % of Income 2017	6.7%	9.1%
	State Government Tax Revenue, 2016 (in thousands)	\$2,641,946	\$5,127,970
	Per Capita State Government Tax Collections, 2015	\$1,720	\$2,908
	State Cash Solvency Index FY 2015	-2.14	-1.81
	State Long-Run Solvency FY 2015	-0.53	-0.80
	Public Sector Pensions-% funded 2015	65%	77%
	Per Capita State Government Debt Outstanding, 2014	\$7,394	\$4,320
	Gross Domestic Product by State, 2015-2016 (% change)	\$0	\$0
	State Government Bond Rating 2015	Aa1/AA/AA+	Aa1/AA/AA+
	Cost of Living Index, Second Quarter 2017	11200.0%	9590.0%
	Number of Bureaucrats , 2013	87201.00	120863.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	45
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	3	0
	Median Household Income (2015 Rankings) (1-Highest 50-Lowest)	2	49
	Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)	7	49
	State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)	34	17
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	50
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	12
	Average Yearly Legislative Salaries	\$100	\$20,000
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	39
<b>ENERGY &amp; ENVIRONMENT</b>			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	11.6
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawatthours)	2,710	2,307
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	10.48
	Coal, Av. Sales Price, \$ Per Short Ton, 2015	N/A	60.31
	Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)	2.50	1.86
	Energy Consumption, 2015 (Trillions BTU)	305.2	774.9
	Total Pollution Released in 2015	471,294	31,460,470
	Total Air Emissions in 2015	322,928	14,902,446
<b>REAL ESTATE</b>			
	Office, Class A, average PSF (largest City) April 2015	\$12.00 - \$19.00	\$18.00 - 22.00
	Industrial flex, average cost PSF (largest City)	\$7.00 - \$10.00	\$6.00 - \$8.25
	New construction, manufacturing, 24 ft. clear		
	25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A

<b>STATE TO STATE COMPARISONS 2019</b>			
		<b>NH</b>	<b>WV</b>
<b>LABOR</b>			
	Right to Work State	N	N
	Average Annual Pay, 2016	\$54,218	\$40,770
	Average Hourly Earnings For Production Workers, 2016	\$20.67	\$19.83
	Workers' Compensation Benefit Payments, 2016	\$205,663	\$413,765
<b>EDUCATION</b>			
	Critical Reading SAT Score, 2016	527	525
	Math SAT Score, 2016	531	511
	Writing SAT Score, 2016	510	502
	% of Students Taking SAT Exam, 2016	70.0	15.0
	Reading NAEP Score, 2015, Grade 4	232	216
	Reading NAEP Score, 2015, Grade 8	275	260
	Math NAEP Score, 2015, Grade 4	249	235
	Math NAEP Score, 2015, Grade 8	294	271
	Public Elementary/Secondary Expenditures per pupil, 2013	\$15,394.00	\$12,116.00
	% of Population Graduated from High School in 2016-17	89.0	89.0
	% of Population With a Bachelor's Degree or More, 2015	35.7	28.4
	% of Population With a Advanced Degree or More, 2015	13.7	7.9
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015	12.5	14.0
	Number of Degree Granting Postsecondary Institutions, 2015/16	27	44
	Number of Charters Schools, 2017/18	26	N/A
<b>DEMOGRAPHICS</b>			
	Net Migration 2017 - 2018	6,534	(6,643)
	Median Age 2017	43.2	42.4
	% Of Population 25 to 44 Years Old, 2015	23.4	24.2
	% Change in Population 2013 to 2015	-0.8	-1.1
	Poverty Rate, 2015-2017	6.7	16.6
	# of Public Aid Recipients 2016 (SNAP Participation Rates)	98,464	357,531
	% Births to Unmarried Women in 2017	32.6	45.6
<b>CRIME</b>			
	Murders in 2016	17	81
	Violent Crimes/100,000 Population, 2016	185.7	347.8
	Property Crimes, 2016	20,194	37,487
	Motor Vehicle Thefts in 2016	871	2,509
	Aggravated Assault Rate per 100,000 in 2016	120.7	278.5
	Crime Rate Rank, 2016 (1=Worst, 50=Best)	50	33.0
<b>HEALTH INSURANCE</b>			
	Average Family Premium per Employee Paid by Employer 2017	\$13,652	\$16,494
	Average Monthly Premiums per Person - Average Benchmark 2019	\$402.00	\$596.00
	Hospital Adjusted Expenses per Inpatient Day 2016	\$2,431	\$1,702
	Retail Prescription Drugs Filled per Capita 2017	12.7	19.6
<b>HEALTH</b>			
	Healthiest States (1=best; 50=worst), 2018	6	44.0
	Infant Mortality /1000 Live Births, 2016	3.7	7.3
	% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.	77	109
	Physicians, 2018	4,167	21,418
	Deaths by Accident, 2016	924	1,705
	Estimated New Cases of Cancer - 2017	8670	11690
	Estimated Cancer Deaths Combined - 2017	2710	4780
	Current Cigarette use, Percentage of Population, 2017	15.7	26.0
	Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	6
	% of Adults with Asthma - 2015	10.1	10.8
	% of Adults with Diabetes - 2017	8.4	15.2
	Fat Index Rank, 2017 (1 = most fat 50 = least fat)	38	1
	% of Children Overweight - 2017 Ages 10-17	9.8	20.3
	% of Adults with Hypertension - 2017	30.0	43.5
	Infectious Disease, Rank, 2018	2	1
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>			
	Average Median Apartment Rent, based on 2br, 2018	\$1,294	\$732
	Median Listing Home Price, Feb 2018	\$299,000	\$159,000
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$219
	Gasoline/Gallon 12/2018	\$2.40	\$2.32
	Doctor Visit	\$145.00	\$120.31
	Average Auto Insurance Premium, 2018	\$983.00	\$2,518.00
	Food		
	Ground Beef (state capital)	\$4.67	\$3.57
	Chicken Breast per pound (major city)	\$4.18	\$4.00
	Milk (state capitol)	\$3.66	\$2.39
	Dozen Eggs (state capital)	\$2.64	\$2.02
	Bread (state capital)	\$2.49	\$1.97

