



STATE TO STATE COMPARISONS 2017			
		NH	VA
			
TAXES			
	Corporate Income Tax Rate	8.2% *	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), 16	2.70	2.84
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.52
	Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$8,000
	Unemployment Insurance Tax/ Per Employee, 16	\$308	\$227
	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), 2017 Overall Ranking (1= Best 50= Worst)	7	33
FINANCIAL & GOVERNMENT COMPARISONS			
	Tax burden - State/Local, % of Income 2017	6.7%	7.6%
	State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$20,536,885
	Per Capita State Government Tax Collections, 2015	\$1,720	\$2,276
	State Cash Solvency Index FY 2014	-1.42	-0.84
	State Long-Run Solvency FY 2014	-0.50	-0.24
	Public Sector Pensions-% funded 2013	57%	66%
	Per Capita State Government Debt Outstanding, 2013	\$6,626	\$3,408
	Gross Domestic Product by State, 2014 (% change)	\$0	\$0
	State Government Bond Rating 2014	Aa1/AA	Aaa/AAA
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	19
	Cost of Living Index, Third Quarter 2016	11700.0%	10080.0%
	Number of Bureaucrats , 2013	87201.00	528146.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	11
	% 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)	4	4
	Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	7
	Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	11
	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
ENERGY & ENVIRONMENT			
	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
REAL ESTATE			
	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		

STATE TO STATE COMPARISONS 2017		NH	VA
	25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A
LABOR			
	Right to Work State	N	Y
	Average Annual Pay, 2015	\$53,138	\$53,844
	Average Hourly Earnings For Production Workers, 2015	\$19.74	\$19.97
	Percent Change in Average Annual Pay: 2014 to 2015	2.6	2.4
	Civilian Labor Force in Sept 2016	757,233	4,220,958
	Workers' Compensation Benefit Payments, 2013	\$214,560	\$953,165
	Nonfarm Employees in Manufacturing, January 2015 (in thousands)	67,200	233,700
	Nonfarm Employees in Government, January 2015 (in thousands)	89,600	706,400
	2014, Occupational Injuries-Fatal (preliminary)	17	116
EDUCATION			
	Critical Reading SAT Score, 2014	524	518
	Math SAT Score, 2014	530	515
	Writing SAT Score, 2014	512	497
	% of Students Taking SAT Exam, 2014	70.0	73.0
	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, 2012	34.6	31.7
	% of Population With a Advanced Degree or More, 2012	12.6	14.9
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012	12.8	13.8
	Average Salary of Public School Teachers in 2012/13	\$55,599	\$49,869
	Number of Public Libraries, 2010	233	357

STATE TO STATE COMPARISONS 2017		
	NH	VA
Internet Terminals in Public Libraries 2013	1,417	6,674
Number of Institutions of Higher Education, 2013	43	222
Number of Charters Schools, 2013/14	19	6
DEMOGRAPHICS		
Net Migration 2014 - 2015	1,077	14,988
Median Age 2015	42.8	37.8
% Of Population 25 to 44 Years Old, 2012	24.0	27.3
% Change in Population 2012 to 2013	0.1	0.9
Poverty Rate, 2014	8.2	A
% of Public Aid Recipients 2013 (SNAP Participation Rates)	8.6	10.0
% Births to Unmarried Women in 2012	35.0	35.0
CRIME		
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, 2015	1932.6	2052.1
HEALTH INSURANCE		
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
HEALTH		
Healthiest States (1=best; 50=worst), 2017	5.0	25.0
Health Mandates 2012	38.0	46.0
Infant Mortality /1000 Live Births, 2015	4.9	6.3
% of Persons Not Covered by Health Insurance, 2014 of U.S.	10.9	12.4
Physicians, 2013	4,815	2,886
Deaths by Accident, 2013	619	2,951
Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	6
Estimated New Cases of Cancer - 2016	8680	43190
Estimated Cancer Deaths Combined - 2016	2770	14910
Current Cigarette use, Percentage of Population, 2015	17.5	19.0
Bioterrorism Preparedness Score, 2012	7	20
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 - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	7.3
% of Adults with Asthma - 2011	16.7	13.6
% of Adults with Diabetes - 2015	9.1	9.7
Fat Index Rank, 2015 (1 = most fat 50 = least fat)	37	31
% of Children Overweight - 2011	26.0	29.8
% of Adults with Hypertension - 2011	26.1	27.2
Infectious Disease, Percentage of Population, 2010	6	13
Human West Nile Cases - 2015	0	21
Zika Virus Cases, as of April 13, 2016	2	8
COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
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	\$409
Gasoline/Gallon 8/2017	\$2.30	\$2.38
Doctor Visit	\$149.18	\$91.33
Average Auto Insurance Premium, 2016	\$941.00	\$1,020.00
Food		
Ground Beef (state capital)	\$3.76	\$4.32
Chicken Breast per pound (major city)	\$4.00	\$3.38
Milk (state capital)	\$3.50	\$2.81
Dozen Eggs (state capital)	\$2.95	\$2.51
Bread (state capital)	\$2.58	\$2.39
QUALITY OF LIFE: CHILD WELL - BEING		
Overall State Ranking, 2016	4	11
Births of Low Birth weight as a percent of all Births in 2014	6.9	7.9
Child Death Rates (deaths per 100,000) 2014	13	14
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014	26	S
Total Teen Birth (rate per 1,000 females ages 15-19), 2014	11.0	18.4
% of Teens Who Are High School Dropouts, 2014	2%	2%
% 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, 2014	31%	31%
Drug Overdose Deaths - % change from 2014-2015	30.9	6.0
Registered Sex Offenders Per Capita June 2016	206	266
SOCIAL CAPITAL		
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 2012	71%	67%

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	Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,479
	Residents who volunteer 2015 (rank)	19	16
GEOGRAPHY			
	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

STATE TO STATE COMPARISONS 2017			
		NH	VA
	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
HOUSING			
	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
POPULATION			
	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
TRIVIA FACTS			
	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
COOLNESS FACTORS - NH			
	Top 10 Up and Coming US Cities for Tech Jobs, July 2015 - Zip Recruiter	#8 Manchester/Nashua (#1 Austin TX, #10 Eugene OR)	
	Best Cities to Raise Children, 2012 - Kiplinger Personal Finance	#2 Manchester/Nashua	
	Strongest State in the Union - 2016 - Politico	#1 New Hampshire (#2 Minnesota, #10 Hawaii)	
	America's Top 10 Smartest Cities 2014 - WalletHub	#5 Manchester/Nashua (#1 Ann Harbor MI, #10 Boston MA)	
	Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property)	#1 Portsmouth	
	America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine	#9 Portsmouth (#1 South Port NC, #11 Corona de Mar)	
	11 Coolest Road Trips in the US, 2014 - BuzzFeed.com	#8 Portsmouth (#1 Ashville NC, #11 Santa Cruz CA)	
	America's Most Beautiful Town Squares, 2014 - Travel + Leisure	#5 Portsmouth	
	Top Small Business Friendly States, 2015 - Thumbtack.com	Grade A+ (Connecticut D, California F grades)	
	10 Best Cities for Small Business in the US, 2015 - Thumbtack.com	#1 Manchester (#2 Dallas, #10 San Antonio Texas)	
	Best State Capitals to Live in, 2016 - SmartAsset.com	#8 Concord (#1 Montpelier VT, #10 Boise ID)	
	Top 10 High-Tech Density, 2016 - BloombergInnovation Index	#4 New Hampshire (#1 Massachusetts, #2 California, #10 Minnesota)	
	Happiest State in New England, 2016 - Wallet Hub	#1 New Hampshire	
	Happiest State in the U.S., 2016 - Wallet Hub	#11 New Hampshire (#1 Utah, #51 West Virginia)	
	Most Free States, 2016 - Freedom in 50 States.org	#1 New Hampshire (#2 Oklahoma, #50 New York)	
	Best States for Families to Live a Richer Life, 2016 - Gobankingrates.org	#1 New Hampshire (#2 North Dakota, #50 California)	

STATE TO STATE COMPARISONS 2017			
		NH	VA
	Last Updates	8/11/2017	8/11/2017
	* In 2018 New Hampshire's business profit tax will be reduced from 8.2% to 7.9% if tax revenue collected for unrestricted general and education trust fund revenues reach \$4.64 billion or more during the 2018 biennium.		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			