



| <b>STATE TO STATE COMPARISONS 2018</b>        |  |   |   |
|---|--|---|---|
|   |  | NH  | IN  |
|   |  |  |  |
| <b>TAXES</b>                                  |  |   |   |
|   | Corporate Income Tax Rate  | 7.90%   | 6.25%   |
|   | Apportionment Formula  |   |   |
|   | Property Factor  | 25%   | 25%   |
|   | Payroll Factor   | 25%   | 25%   |
|   | Sales Factor   | 50%   | 50%   |
|   | Throwback Rule   | Yes   | Yes   |
|   | NOL Deductions   |   |   |
|   | Carryback (Years)  | 0   | 0   |
|   | Carryforward (Years)   | 10  | 20  |
|   | LLCs Recognized  | No  | Yes   |
|   | S-corps Recognized   | No  | Yes   |
|   | Sales Tax & Use Tax %  | None  | 7   |
|   | Internet Sales Tax   | None  | 7   |
|   | 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%  | 3.4   |
|   | Professional Services Tax  | N   | N   |
|   | Estate, inheritance/gift taxes beyond fed. Pick-up tax.  | N   | N   |
|   | Motor Fuel Tax, 11   | 0.196   | 0.387   |
|   | Property Tax   |   |   |
|   | On Land & Buildings, as share of personal income   | 5.496   | 2.725   |
|   | Telecommunications Tax %   |   |   |
|   | State/Local SalesTax   | 0.00  | 7.00  |
|   | State/Local Wireless Rate  | 8.17  | 10.71   |
|   | Workers Compensation Premium Index Rate  | 2.18  | 1.06  |
|   | Unemployment Insurance Tax % (New Employers), 17   | 1.70  | 2.50  |
|   | Unemployment Insurance Time Period to Qualify for Experience Rating                                | 0.05  | 0.52  |
|   | Unemployment Insurance Tax Wage Bases, 17  | \$14,000  | \$9,500   |
|   | Unemployment Insurance Tax/ Per Employee, 17   | \$238   | \$238   |
|   | Unemployment Insurance Number of Benefit Weeks   | 26  | 26  |
|   | State Trust Fund negative loan balance to Federal Gov. (April, 2015)                               | 0.00  | 738,848,410.80  |
|   | Gasoline Excise Tax (cents per gallon)   | 22.2  | 18.0  |
|   | Diesel Excise Tax (cents per gallon)   | 22.2  | 16.0  |
|   | Tobacco Excise Tax (cents per pack of 20)  | 1.8   | 1.0   |
|   | State Taxes as Percentage of Personal Income   | 8.0%  | 9.5%  |
|   | Small Business Tax Index: 2014 (1= Best 50= Worst)   | 18  | 11  |
|   | Tax Climate Index (U.S. Tax foundation), 2018 Overall Ranking (1= Best 50= Worst)                  | 7   | 9   |
| <b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b> |  |   |   |
|   | Tax burden - State/Local, % of Income 2017   | 6.7%  | 8.6%  |
|   | State Government Tax Revenue, 2016 (in thousands)  | \$2,641,946   | \$17,587,958  |
|   | Per Capita State Government Tax Collections, 2015  | \$1,720   | \$2,554   |
|   | State Cash Solvency Index FY 2015  | -2.14   | -0.88   |
|   | State Long-Run Solvency FY 2015  | -0.53   | -0.25   |
|   | Public Sector Pensions-% funded 2015   | 65%   | 65%   |
|   | Per Capita State Government Debt Outstanding, 2014   | \$7,394   | \$3,201   |
|   | 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  | 10  |
|   | Cost of Living Index, Second Quarter 2017  | 11200.0%  | 9080.0%   |
|   | Number of Bureaucrats , 2013   | 87201.00  | 385918.00   |
|   | Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017   | 5   | 15  |
|   | % of State + Local Spending, as Measured by the GDP, 92-00<br>inflation over same period was 16.4% | 22.40   | 46.30   |
|   | Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)                                    | 3   | 4   |
|   | Median Household Income (2015 Rankings) (1-Highest 50-Lowest)                                      | 2   | 36  |
|   | Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)                                   | 7   | 34  |
|   | State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)                                 | 34  | 29  |
|   | 2016 Forbes Best States for Business (1=Best, 50=Worst)  | 36  | 13  |
|   | Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)   | 7   | 37  |
|   | Average Yearly Legislative Salaries  | \$100   | \$24,671  |
|   | Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)                                    | 1   | 3   |
| <b>ENERGY &amp; ENVIRONMENT</b>               |  |   |   |
|   | Electricity, August 2016, (Cents Per Kil Hr.)  | 18.23   | 11.35   |
|   | Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)                      | 2,710   | 3,699   |
|   | Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)  | 16.18   | 9   |
|   | Coal, Av. Sales Price, \$ Per Short Ton, 2015  | N/A   | 46.12   |
|   | Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)                                     | 2.50  | 1.86  |
|   | Energy Consumption, 2015 (Trillions BTU)   | 305.2   | 2,846.4   |
|   | Total Pollution Released in 2015   | 471,294   | 136,060,812   |
|   | Total Air Emissions in 2015  | 322,928   | 35,130,149  |

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|--|--|---------------------|-------------------|
|  |  | <b>NH</b>           | <b>IN</b>         |
| <b>REAL ESTATE</b>   |  |                     |                   |
| Office, Class A, average PSF (largest City) April 2015           |  | \$12.00 - \$19.00   | \$16.00 - \$26.00 |
| Industrial flex, average cost PSF (largest City)                 |  | \$7.00 - \$10.00    | \$6.50 - \$12.00  |
| New construction, manufacturing, 24 ft. clear                    |  |                     |                   |
| 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            | \$44,750          |
| Average Hourly Earnings For Production Workers, 2016             |  | \$20.67             | \$18.89           |
| Percent Change in Average Annual Pay: 2015 to 2016               |  | 2.0                 | 1.4               |
| Civilian Labor Force in July 2017                                |  | 752,897             | 3,332,529         |
| Workers' Compensation Benefit Payments, 2015                     |  | \$222,064           | \$567,536         |
| Nonfarm Employees in Manufacturing, November 2016 (in thousands) |  | 66,500              | 516,300           |
| Nonfarm Employees in Government, November 2016 (in thousands)    |  | 88,100              | 428,900           |
| 2015, Occupational Injuries-Fatal (preliminary)                  |  | 18                  | 115               |
| <b>EDUCATION</b>   |  |                     |                   |
| Critical Reading SAT Score, 2016                                 |  | 527                 | 496               |
| Math SAT Score, 2016   |  | 531                 | 499               |
| Writing SAT Score, 2016  |  | 510                 | 477               |
| % of Students Taking SAT Exam, 2016                              |  | 70.0                | 4.0               |
| Reading NAEP Score, 2015, Grade 4                                |  | 232                 | 227               |
| Reading NAEP Score, 2015, Grade 8                                |  | 275                 | 268               |
| Math NAEP Score, 2015, Grade 4                                   |  | 249                 | 248               |
| Math NAEP Score, 2015, Grade 8                                   |  | 294                 | 287               |

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|--|--|-------------|-------------|
|  |  | <b>NH</b>   | <b>IN</b>   |
| Projected High School Graduates 2016   |  | 13,530      | 64,980      |
| Projected High School Student who receive no diploma, 2011                                 |  | 3,808       | 22,742      |
| Public Elementary/Secondary Expenditures per pupil, 2013                                   |  | \$15,394.00 | \$11,129.00 |
| % of Population Graduated from High School in 2015   |  | 87.3        | 87.0        |
| % of Population With a Bachelor's Degree or More, 2015                                     |  | 35.7        | 24.9        |
| % of Population With a Advanced Degree or More, 2015                                       |  | 13.7        | 9.0         |
| Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015                     |  | 12.5        | 18.5        |
| Average Salary of Public School Teachers in 2012/13  |  | \$55,599    | \$51,456    |
| Number of Public Libraries, 2010   |  | 233         | 427         |
| Internet Terminals in Public Libraries 2014  |  | 1,460       | 8,759       |
| Number of Institutions of Higher Education, 2013   |  | 43          | 175         |
| Number of Charters Schools, 2016/17  |  | 26          | 95          |
| <b>DEMOGRAPHICS</b>  |  |             |             |
| Net Migration 2014 - 2015  |  | \$1,077     | (2,307)     |
| Median Age 2015  |  | 42.8        | 37.5        |
| % Of Population 25 to 44 Years Old, 2015   |  | 23.4        | 25.3        |
| % Change in Population 2013 to 2015  |  | -0.8        | 0.27        |
| Poverty Rate, 2014   |  | 8.2         | 0.3         |
| # of Public Aid Recipients 2015 (SNAP Participation Rates)                                 |  | 106,296     | 831,740     |
| % Births to Unmarried Women in 2015  |  | 34.0        | 43.0        |
| <b>CRIME</b>   |  |             |             |
| Murders in 2015  |  | 14          | 373         |
| Violent Crimes/100,000 Population, 2015  |  | 199.3       | 387.5       |
| Property Crimes, 2015  |  | 23,229      | 171,847     |
| Motor Vehicle Thefts in 2015   |  | 891         | 13,519      |
| Aggravated Assault Rate per 100,000 in 2015  |  | 116         | 238.2       |
| Crime Rate Rank, 2015 (1=Worst, 50=Best)   |  | 48          | 24.0        |
| <b>HEALTH INSURANCE</b>  |  |             |             |
| Average Family Premium per Employee Paid by Employer 2014                                  |  | \$18,126    | \$17,223    |
| Average Monthly Premiums per Person - Individual Market 2014                               |  | \$302.32    | \$239.26    |
| Hospital Adjusted Expenses per Inpatient Day 2014  |  | \$2,476     | \$2,240     |
| Retail Prescription Drugs Filled per Captia 2015   |  | 15.5        | 13.4        |
| Broker Compensation by Health Insurance Market - Small Group 2013                          |  | \$17.53     | \$17.61     |
| <b>HEALTH</b>  |  |             |             |
| Healthiest States (1=best, 50=worst), 2016   |  | 6           | 39          |
| Health Mandates 2012   |  | 38.0        | 36.0        |
| Infant Mortality /1000 Live Births, 2016   |  | 5.0         | 7.2         |
| % of Persons Not Covered by Health Insurance, 2016 of U.S.                                 |  | 7.8         | 10.8        |
| Physicians, 2017   |  | 3,987       | 15,958      |
| Deaths by Accident, 2014   |  | 716         | 2,974       |
| Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest                        |  | 33          | 36          |
| Estimated New Cases of Cancer - 2017   |  | 8670        | 36440       |
| Estimated Cancer Deaths Combined - 2017  |  | 2710        | 13590       |
| Current Cigarette use, Percentage of Population, 2016                                      |  | 16          | 21          |
| Bioterrorism, Disease & Disaster Preparedness Score, 2016                                  |  | 7.0         | 7.0         |
| Potential # of illness during a severe Pandemic  |  | 389,000     | 1,863,000   |
| Potential # of deaths during a severe Pandemic   |  | 10,000      | 49,000      |
| Health Security Preparedness - 2016 (0-10 rank - 10 most prepared - 6.1+ is above average) |  | 7.3         | 6.5         |
| % of Adults with Asthma - 2014   |  | 10.2        | 10.7        |
| % of Adults with Diabetes - 2016   |  | 8.1         | 11.4        |
| Fat Index Rank, 2015 (1 = most fat 50 = least fat)   |  | 38          | 15          |
| % of Children Overweight - 2015  |  | 12.2        | 13.6        |
| % of Adults with Hypertension - 2011   |  | 26.1        | 28.5        |
| Infectious Disease, Percentage of Population, 2010   |  | 6           | 9           |
| Human West Nile Cases - 2016   |  | 0           | 18          |
| Zika Virus Cases, from January - August, 2017  |  | 0           | 1           |
| <b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>                     |  |             |             |
| Average Median Apartment Rent, based on 2br, 2017  |  | \$1,350     | \$800       |
| Average Listing Home Price, Feb 2017   |  | \$280,699   | \$162,445   |
| Average "Check Engine" Light Repair Cost (Parts & Labor)                                   |  | \$328       | \$360       |
| Gasoline/Gallon 5/2018   |  | \$2.82      | \$3.01      |
| Doctor Visit   |  | \$145.00    | \$92.24     |
| Average Auto Insurance Premium, 2016   |  | \$941.00    | \$1,035.00  |
| <b>Food</b>  |  |             |             |
| Ground Beef (state capital)  |  | \$4.67      | \$3.83      |
| Chicken Breast per pound (major city)  |  | \$4.09      | \$4.74      |
| Milk (state capitol)   |  | \$3.46      | \$2.01      |
| Dozen Eggs (state capital)   |  | \$2.75      | \$2.26      |
| Bread (state capital)  |  | \$2.50      | \$1.95      |
| <b>QUALITY OF LIFE: CHILD WELL - BEING</b>   |  |             |             |
| Overall State Ranking, 2017  |  | 1           | 28          |
| 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          | 18          |
| Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2015             |  | S           | 47          |
| Total Teen Birth (rate per 1,000 females ages 15-19), 2015                                 |  | 10.9        | 26.0        |
| % of Teens Who Are High School Dropouts, 2015  |  | 2%          | 5%          |
| % of Teens Not Attending School and Not Working , 2014                                     |  | 5%          | 7%          |

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|---|--|-----------|-----------|--|
|   |  | <b>NH</b> | <b>IN</b> |  |
| % of Children Whose Parents Lack Secure Employment, 2014  |  | 24%       | 30%       |  |
| % of Children in Poverty , 2014                           |  | 13%       | 22%       |  |
| % of Families with Children Headed by Single Parent, 2015 |  | 30%       | 35%       |  |
| Drug Overdose Deaths - % change from 2014-2015            |  | 30.9      | 7.1       |  |
| Registered Sex Offenders Per Capita June 2016             |  | 206       | 144       |  |

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|--|--|--------------------|---|
|  |  | <b>NH</b>          | <b>IN</b>                               |
| <b>SOCIAL CAPITAL</b>  |  |                    |   |
| Lifestyles: Hours volunteered Last Year per Resident 2014  |  | 32.5               | 30.0                                    |
| Donates to Charity (percent)   |  | 57.7%              | 52.7%                                   |
| Attended Public Meetings (percent)   |  | 9.7%               | 5.8%                                    |
| Active in Neighborhood (percent)   |  | 9.7%               | 6.4%                                    |
| Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)   |  | 0.25               | 0.22                                    |
| Mean President Turnout 2016  |  | 73%                | 58%                                     |
| Av. Charitable Giving per IRS Tax Filers, 2013   |  | \$890              | \$976                                   |
| Residents who volunteer 2015 (rank)  |  | 19                 | 24                                      |
| <b>GEOGRAPHY</b>   |  |                    |   |
| Total Area of States in Square Miles   |  | 9,349              | 36,420                                  |
| Highest Point of Elevation in Feet   |  | 6,288              | 1,257                                   |
| % of Days that are Sunny   |  | 44                 | 58                                      |
| Hazardous Weather Fatalities in 2016   |  | 1                  | 5                                       |
| # of Deaths by Lighting Strikes from 2007-2016   |  | 0                  | 3                                       |
| # of Earthquakes by State from 2010-2015   |  | 1                  | 4                                       |
| # of Tornadoes, in 2016  |  | 2                  | 40                                      |
| <b>HOUSING</b>   |  |                    |   |
| New Housing Units Authorized in 2016   |  | 3,607              | 18,317                                  |
| Homeownership Rate, 2015   |  | 71.6               | 69.4                                    |
| % Change in House Prices: 2015 to 2016   |  | 3.5                | 6.2                                     |
| % Change in Existing Home Sales: 2012 to 2016  |  | 17.8               | 20.2                                    |
| <b>POPULATION</b>  |  |                    |   |
| Population in 2017   |  | 1,335,832          | 6,663,280                               |
| Population 18 to 24 Year Old in 2015   |  | 129,025            | 665,744                                 |
| Population 25 to 44 Years Old in 2015  |  | 311,207            | 1,673,615                               |
| Average Family Size in 2015  |  | 3.01               | 3.17                                    |
| % of Eligible Voters Reported Registered, 2014   |  | 68.3%              | 64.9%                                   |
| # of State Legislators, 2016   |  | 424                | 150                                     |
| <b>TRIVIA FACTS</b>  |  |                    |   |
| State Nickname   |  | Granite State      | Hoosier State                           |
| State Capital  |  | Concord            | Indianapolis                            |
| Governor - Apr. 2017   |  | Chris Sununu ( R ) | Eric Holcomb ( R )                      |
| State Song   |  | Old New Hampshire  | On the Banks of the Wabash,<br>Far Away |
| State Flower   |  | Purple Lilac       | Peony                                   |
| State Tree   |  | White Birch        | Tulip Poplar                            |
| State Bird   |  | Purple Finch       | Cardinal                                |
| State Motos  |  | Live Free or Die   | The crossroads of America               |
| <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   |  |                    |   |

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|   |   | <b>NH</b>        | <b>IN</b>        |  |
|   | #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 |                  |                  |  |
|   | <b>Last Updates</b>   | <b>5/11/2018</b> | <b>5/11/2018</b> |  |
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