



| <b>STATE TO STATE COMPARISONS 2019</b>        |   |   |   |
|---|---|---|---|
|   |   | <b>NH</b>   | <b>HI</b>   |
|   |   |  |  |
| <b>TAXES</b>                                  |   |   |   |
|   | Corporate Income Tax Rate   | 7.90%   | 6.40%   |
|   | Apportionment Formula   |   |   |
|   | Property Factor   | 25%   | 33%   |
|   | Payroll Factor  | 25%   | 33%   |
|   | Sales Factor  | 50%   | 33%   |
|   | Throwback Rule  | Yes   | Yes   |
|   | NOL Deductions  |   |   |
|   | Carryback (Years)   | 0   | 2   |
|   | Carryforward (Years)  | 10  | 20  |
|   | Sales Tax & Use Tax %   | None  | 4   |
|   | Internet Sales Tax  | None  | 4   |
|   | Tax Exemptions  |   |   |
|   | Manufacturing Machinery   | No Tax  | Taxable   |
|   | 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  | 0.0035  |
|   | Top Personal Income Tax %   | 0%  | 8.25  |
|   | Professional Services Tax   | N   | Y   |
|   | Estate, inheritance/gift taxes beyond fed. Pick-up tax.                           | N   | Y   |
|   | Property Tax  |   |   |
|   | On Land & Buildings, as share of personal income                                  | 5.6   | 2.2   |
|   | Telecommunications Tax %  |   |   |
|   | State/Local Sales Tax   | 0.00  | 4.00  |
|   | State/Local Wireless Rate   | 8.94  | 7.75  |
|   | Workers Compensation Premium Index Rate   | 1.70  | 2.01  |
|   | Unemployment Insurance Tax % (New Employers), 19                                  | 1.70  | 2.40  |
|   | Unemployment Insurance Time Period to Qualify for Experience Rating               | 1.00  | 1.00  |
|   | Unemployment Insurance Tax Wage Bases, 19   | \$14,000  | \$46,800  |
|   | Unemployment Insurance Tax/ Per Employee, 19                                      | \$238   | \$1,123   |
|   | Unemployment Insurance Number of Benefit Weeks                                    | 26  | 26  |
|   | Gasoline Excise Tax (cents per gallon)  | 23.8  | 16.0  |
|   | Diesel Excise Tax (cents per gallon)  | 23.8  | 16.0  |
|   | Tobacco Excise Tax (cents per pack of 20)   | 1.8   | 3.2   |
|   | State Property Taxes as Percentage of Personal Income                             | 5.4%  | 2.1%  |
|   | Small Business Tax Index: 2017 (1= Best 50= Worst)                                | 32  | 45  |
|   | Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst) | 6   | 38  |
| <b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b> |   |   |   |
|   | Tax burden - State/Local, % of Income 2019  | 6.9%  | 11.7%   |
|   | State Government Tax Revenue, 2017 (in thousands)                                 | \$2,496,719   | \$7,029,026   |
|   | Per Capita State Government Tax Collections, 2017                                 | \$1,870   | \$4,920   |
|   | State Cash Solvency Index FY 2016   | -1.73   | -0.01   |
|   | State Long-Run Solvency FY 2016   | -0.43   | -1.32   |
|   | Public Sector Pensions-% funded 2016  | 58%   | 51%   |
|   | Per Capita State Government Debt Outstanding, 2019                                | \$5,428   | \$7,423   |
|   | Gross Domestic Product by State, 2017 - 2018 (% change)                           | \$0   | \$0   |
|   | State Government Bond Rating 2017   | Aa1/AA/AA+  | Aa1/AA+/AA  |
|   | Cost of Living Index, 2018  | 10930.0%  | 19010.0%  |
|   | Number of Bureaucrats , 2017  | 88688.00  | 91842.00  |
|   | Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017                        | 5   | 23  |
|   | Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)                   | 4   | 3   |
|   | Median Household Income (2017 Rankings) (1-Highest 50-Lowest)                     | 2   | 9   |
|   | Personal Income Per Capita (2018 Rankings) (1-Highest 50-Lowest)                  | 7   | 16  |
|   | State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)                | 34  | 4   |
|   | 2018 Forbes Best States for Business (1=Best, 50=Worst)                           | 34  | 46  |
|   | Millionaires, Per Capita 2019, (1= Highest, 50=Lowest)                            | 6   | 5   |
|   | Average Yearly Legislative Salaries   | \$200   | \$62,604  |
|   | Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)                   | 2   | 49  |
| <b>ENERGY &amp; ENVIRONMENT</b>               |   |   |   |
|   | Electricity, January 2019, (Cents Per Kil Hr.)                                    | 19.9  | 32.1  |
|   | Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)                       | 16.16   | 38.92   |
|   | Coal, Av. Sales Price, \$ Per Short Ton, 2017                                     | N/A   | N/A   |
|   | Business Energy Index 2019  | 42.70   | 78.10   |
|   | Energy Consumption, 2016 (Trillions BTU)  | 300.9   | 282.9   |
|   | Total Pollution Released in 2017  | 304,812   | 3,061,992   |
|   | Total Air Emissions in 2017   | 138,347   | 2,001,955   |

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|--|---|--|---------------------|-------------------|
| <b>REAL ESTATE</b>                     |   |  |                     |                   |
|  | Office, Class A, average PSF (largest City) April 2018                    |  | \$12.00 - \$19.00   | \$18.00 - \$25.00 |
|  | Industrial flex, average cost PSF (largest City)                          |  | \$6.00 - \$11.00    | \$12.00 - \$16.00 |
|  | 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                   | N                 |
|  | Average Annual Pay, 2017  |  | \$55,848            | \$47,037          |
|  | Average Hourly Earnings For Production Workers, 2018                      |  | \$21.64             | \$20.63           |
|  | Workers' Compensation Benefit Payments, 2016                              |  | \$205,663           | \$306,058         |
| <b>EDUCATION</b>                       |   |  |                     |                   |
|  | Critical Reading and Writing SAT Score, 2018                              |  | 535                 | 550               |
|  | Math SAT Score, 2018  |  | 528                 | 549               |
|  | % of Students Taking SAT Exam, 2018                                       |  | 96.0                | 56.0              |
|  | Reading NAEP Score, 2017, Grade 4   |  | 229                 | 216               |
|  | Reading NAEP Score, 2017, Grade 8   |  | 275                 | 261               |
|  | Math NAEP Score, 2017, Grade 4  |  | 245                 | 238               |
|  | Math NAEP Score, 2017, Grade 8  |  | 293                 | 277               |
|  | Public Elementary/Secondary Expenditures per pupil, 2016                  |  | \$15,535.00         | \$13,748.00       |
|  | % of Population Graduated from High School in 2016-17                     |  | 89.0                | 83.0              |
|  | % of Population With a Bachelor's Degree or More, 2016                    |  | 36.6                | 31.9              |
|  | % of Population With a Advanced Degree or More, 2016                      |  | 14.1                | 10.6              |
|  | Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2016    |  | 12.4                | 15.5              |
|  | Number of Degree Granting Postsecondary Institutions, 2015/16             |  | 27                  | 20                |
|  | Number of Charters Schools, 2017/18                                       |  | 26                  | 36                |
| <b>DEMOGRAPHICS</b>                    |   |  |                     |                   |
|  | Net Migration 2017 - 2018   |  | 6,534               | (8,355)           |
|  | Median Age 2017   |  | 43.2                | 39.2              |
|  | % Of Population 26 to 34 Years Old, 2017                                  |  | 11.0                | 13.0              |
|  | % Of Population 35 to 54 Years Old, 2017                                  |  | 27.0                | 25.0              |
|  | % Change in Population 2017 to 2018                                       |  | 0.5                 | -0.3              |
|  | Poverty Rate, 2015-2017   |  | 6.7                 | -0.3              |
|  | # of Public Aid Recipients 2016 (SNAP Participation Rates)                |  | 98,464              | 176,729           |
|  | % Births to Unmarried Women in 2017                                       |  | 32.6                | 38.6              |
| <b>CRIME</b>                           |   |  |                     |                   |
|  | Murders in 2016   |  | 17                  | 35                |
|  | Violent Crimes/100,000 Population, 2016                                   |  | 185.7               | 297.2             |
|  | Property Crimes, 2016   |  | 20,194              | 42,753            |
|  | Motor Vehicle Thefts in 2016  |  | 871                 | 5,654             |
|  | Aggravated Assault Rate per 100,000 in 2016                               |  | 120.7               | 193.8             |
|  |   |  | 50                  | 13.0              |
| <b>HEALTH INSURANCE</b>                |   |  |                     |                   |
|  | Average Family Premium per Employee Paid by Employer 2017                 |  | \$13,652            | \$13,799          |
|  | Average Monthly Premiums per Person - Average Benchmark 2019              |  | \$402.00            | \$493.00          |
|  | Hospital Adjusted Expenses per Inpatient Day 2016                         |  | \$2,431             | \$2,412           |
|  | Retail Prescription Drugs Filled per Captia 2017                          |  | 12.7                | 9.5               |
| <b>HEALTH</b>                          |   |  |                     |                   |
|  | Healthiest States (1=best; 50=worst), 2018                                |  | 6                   | 1                 |
|  | Infant Mortality /1000 Live Births, 2016                                  |  | 3.7                 | 6.1               |
|  | % of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S. |  | 77                  | 53                |
|  | Physicians, 2018  |  | 4,167               | 3,607             |
|  | Deaths by Accident, 2016  |  | 924                 | 577               |
|  | Estimated New Cases of Cancer - 2017                                      |  | 8670                | 6540              |
|  | Estimated Cancer Deaths Combined - 2017                                   |  | 2710                | 2520              |
|  | Current Cigarette use, Percentage of Population, 2017                     |  | 15.7                | 12.8              |
|  | Bioterrorism, Disease & Disaster Preparedness Score, 2018                 |  | 7                   | 6                 |
|  | % of Adults with Asthma - 2015  |  | 10.1                | 10                |
|  | % of Adults with Diabetes - 2017  |  | 8.4                 | 10.9              |
|  | Fat Index Rank, 2017 (1 = most fat 50 = least fat)                        |  | 38                  | 49                |
|  | % of Children Overweight - 2017 Ages 10-17                                |  | 9.8                 | 13.9              |
|  | % of Adults with Hypertension - 2017                                      |  | 30.0                | 30.6              |
|  | Infectious Disease, Rank, 2018  |  | 2                   | 31                |

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|---|--|--------------------|--|
|   |  | <b>NH</b>          | <b>HI</b>  |
| <b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>  |  |                    |  |
|   | Average Median Apartment Rent, based on 2br, 2018                              | \$1,294            | \$1,904  |
|   | Median Listing Home Price, Feb 2018  | \$299,000          | \$619,000  |
|   | Average "Check Engine" Light Repair Cost (Parts & Labor)                       | \$328              | \$389  |
|   | Gasoline/Gallon 5/2019   | \$2.74             | \$3.59   |
|   | Doctor Visit   | \$145.00           | \$127.14   |
|   | Average Auto Insurance Premium, 2018   | \$983.00           | \$1,830.00   |
|   | <b>Food</b>  |                    |  |
|   | Ground Beef (state capital)  | \$4.67             | \$4.70   |
|   | Chicken Breast per pound (major city)  | \$4.18             | \$5.83   |
|   | Milk (state capitol)   | \$3.66             | \$6.37   |
|   | Dozen Eggs (state capital)   | \$2.64             | \$4.46   |
|   | Bread (state capital)  | \$2.49             | \$4.69   |
| <b>QUALITY OF LIFE: CHILD WELL - BEING</b>  |  |                    |  |
|   | Overall State Ranking, 2018  | 1                  | 24   |
|   | Births of Low Birth weight as a percent of all Births in 2017                  | 6.9                | 8.5  |
|   | Child Death Rates (deaths per 100,000 ) 2016                                   | 14                 | 16   |
|   | Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2016 | 35                 | 37   |
|   | Total Teen Birth (rate per 1,000 females ages 16-19), 2016                     | 9.3                | 19.2   |
|   | % of Teens Who Are High School Dropouts, 2017                                  | 3%                 | 3%   |
|   | % of Teens Not Attending School and Not Working , 2017                         | 5%                 | 9%   |
|   | % of Children Whose Parents Lack Secure Employment, 2016                       | 22%                | 26%  |
|   | % of Children in Poverty , 2017  | 10%                | 12%  |
|   | % of Families with Children Headed by Single Parent, 2017                      | 29%                | 32%  |
|   | Drug Overdose Deaths - % change from 2016-2017                                 | -0.1               | 0.1  |
|   | Registered Sex Offenders Per Capita Oct 2018                                   | 212                | 212  |
| <b>GEOGRAPHY</b>  |  |                    |  |
|   | Total Area of States in Square Miles   | 9,349              | 10,932   |
|   | Highest Point of Elevation in Feet   | 6,288              | 13,796   |
|   | % of Days that are Sunny   | 44                 | 66   |
|   | Hazardous Weather Fatalities in 2017   | 0                  | 2  |
|   | # of Deaths by Lighting Strikes from 2008-2017                                 | 0                  | 0  |
|   | # of Earthquakes by State from 2010-2015                                       | 1                  | 200  |
|   | # of Tornadoes, in 2017  | 0                  | 0  |
| <b>HOUSING</b>  |  |                    |  |
|   | New Housing Units Authorized in 2017   | 3,395              | 4,035  |
|   | Homeownership Rate, 2016   | 71.8               | 57.7   |
|   | % Change in House Prices: 2016 to 2017   | 6.6                | 10.0   |
|   | % Change in Existing Home Sales: 2013 to 2017                                  | 26.2               | 41.4   |
| <b>POPULATION</b>   |  |                    |  |
|   | Population in 2018   | 1,356,458          | 1,420,491  |
|   | Population 19 to 25 Years Old in 2017  | 104,700            | 100,400  |
|   | Population 26 to 34 Years Old in 2017  | 147,400            | 169,700  |
|   | Population 35 to 54 Years Old in 2017  | 345,600            | 341,900  |
|   | Average Family Size in 2017  | 2.46               | 3.02   |
|   | % Registered Voters Reported, 2016   | 64.2%              | 49.8%  |
|   | # of State Legislators, 2016   | 424                | 76   |
| <b>TRIVIA FACTS</b>   |  |                    |  |
|   | State Nickname   | Granite State      | Aloha State  |
|   | State Capital  | Concord            | Honolulu   |
|   | Governor - Apr. 2017   | Chris Sununu ( R ) | David Ige ( D )                                      |
|   | State Song   | Old New Hampshire  | Hawaii Pono  |
|   | State Flower   | Purple Lilac       | Yellow Hibiscus                                      |
|   | State Tree   | White Birch        | Candlenut  |
|   | State Bird   | Purple Finch       | Nene   |
|   | State Motos  | Live Free or Die   | The life of the land is perpetuated in righteousness |
|   | <b>Last Updates</b>  | <b>5/15/2019</b>   | <b>5/15/2019</b>                                     |
| All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. |  |                    |  |