



| <b>STATE TO STATE COMPARISONS 2019</b>  |  |   |   |
|---|--|---|---|
|   |  | NH  | IN  |
|   |  |  |  |
| <b>TAXES</b>  |  |   |   |
| Corporate Income Tax Rate   |  | 7.90%   | 5.75%   |
| Apportionment Formula   |  |   |   |
| Property Factor   |  | 25%   | 25%   |
| Payroll Factor  |  | 25%   | 25%   |
| Sales Factor  |  | 50%   | 50%   |
| Throwback Rule  |  | Yes   | No  |
| NOL Deductions  |  |   |   |
| Carryback (Years)   |  | 0   | 0   |
| Carryforward (Years)  |  | 10  | 20  |
| 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%  | 3.23  |
| Professional Services Tax   |  | N   | N   |
| Estate, inheritance/gift taxes beyond fed. Pick-up tax.                           |  | N   | N   |
| Property Tax  |  |   |   |
| On Land & Buildings, as share of personal income                                  |  | 5.6   | 2.33  |
| Telecommunications Tax %  |  |   |   |
| State/Local Sales Tax   |  | 0.00  | 7.00  |
| State/Local Wireless Rate   |  | 8.94  | 11.79   |
| Workers Compensation Premium Index Rate   |  | 1.70  | 0.87  |
| Unemployment Insurance Tax % (New Employers), 19                                  |  | 1.70  | 2.50  |
| Unemployment Insurance Time Period to Qualify for Experience Rating               |  | 1.00  | 3.00  |
| Unemployment Insurance Tax Wage Bases, 19   |  | \$14,000  | \$9,500   |
| Unemployment Insurance Tax/ Per Employee, 19                                      |  | \$238   | \$238   |
| Unemployment Insurance Number of Benefit Weeks                                    |  | 26  | 26  |
| Gasoline Excise Tax (cents per gallon)  |  | 23.8  | 29.0  |
| Diesel Excise Tax (cents per gallon)  |  | 23.8  | 48.0  |
| Tobacco Excise Tax (cents per pack of 20)   |  | 1.8   | 1.0   |
| State Property Taxes as Percentage of Personal Income                             |  | 5.4%  | 2.3%  |
| Small Business Tax Index: 2017 (1= Best 50= Worst)                                |  | 32  | 14  |
| Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst) |  | 6   | 10  |
| <b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>                                     |  |   |   |
| Tax burden - State/Local, % of Income 2019  |  | 6.9%  | 8.2%  |
| State Government Tax Revenue, 2017 (in thousands)                                 |  | \$2,496,719   | \$18,051,598  |
| Per Capita State Government Tax Collections, 2017                                 |  | \$1,870   | \$2,721   |
| State Cash Solvency Index FY 2016   |  | -1.73   | -1.08   |
| State Long-Run Solvency FY 2016   |  | -0.43   | -0.44   |
| Public Sector Pensions-% funded 2016  |  | 58%   | 63%   |
| Per Capita State Government Debt Outstanding, 2019                                |  | \$5,428   | \$3,428   |
| Gross Domestic Product by State, 2017 - 2018 (% change)                           |  | \$0   | \$0   |
| State Government Bond Rating 2017   |  | Aa1/AA/AA+  | Aaa/AAA/AAA   |
| Cost of Living Index, 2018  |  | 10930.0%  | 9010.0%   |
| Number of Bureaucrats , 2017  |  | 88688.00  | 395579.00   |
| Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017                        |  | 5   | 15  |
| Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)                   |  | 4   | 4   |
| Median Household Income (2017 Rankings) (1-Highest 50-Lowest)                     |  | 2   | 35  |
| Personal Income Per Capita (2018 Rankings) (1-Highest 50-Lowest)                  |  | 7   | 35  |
| State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)                |  | 34  | 29  |
| 2018 Forbes Best States for Business (1=Best, 50=Worst)                           |  | 34  | 11  |
| Millionaires, Per Capita 2019, (1= Highest, 50=Lowest)                            |  | 6   | 42  |
| Average Yearly Legislative Salaries   |  | \$200   | \$25,945  |
| Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)                   |  | 2   | 3   |
| <b>ENERGY &amp; ENVIRONMENT</b>   |  |   |   |
| Electricity, January 2019, (Cents Per Kil Hr.)                                    |  | 19.91   | 11.87   |
| Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)                       |  | 16.16   | 7   |
| Coal, Av. Sales Price, \$ Per Short Ton, 2017                                     |  | N/A   | 42.23   |
| Business Energy Index 2019  |  | 42.70   | 25.70   |
| Energy Consumption, 2016 (Trillions BTU)  |  | 300.9   | 2,802.3   |
| Total Pollution Released in 2017  |  | 304,812   | 126,141,894   |
| Total Air Emissions in 2017   |  | 138,347   | 25,466,379  |

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|---|--|---------------------|-------------------|
|   |  | <b>NH</b>           | <b>IN</b>         |
| <b>REAL ESTATE</b>  |  |                     |                   |
| Office, Class A, average PSF (largest City) April 2018                    |  | \$12.00 - \$19.00   | \$16.00 - \$26.00 |
| Industrial flex, average cost PSF (largest City)                          |  | \$6.00 - \$11.00    | \$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, 2017  |  | \$55,848            | \$46,424          |
| Average Hourly Earnings For Production Workers, 2018                      |  | \$21.64             | \$21.09           |
| Workers' Compensation Benefit Payments, 2016                              |  | \$205,663           | \$576,305         |
| <b>EDUCATION</b>  |  |                     |                   |
| Critical Reading and Writing SAT Score, 2018                              |  | 535                 | 546               |
| Math SAT Score, 2018  |  | 528                 | 539               |
| % of Students Taking SAT Exam, 2018                                       |  | 96.0                | 99.0              |
| Reading NAEP Score, 2017, Grade 4   |  | 229                 | 226               |
| Reading NAEP Score, 2017, Grade 8   |  | 275                 | 272               |
| Math NAEP Score, 2017, Grade 4  |  | 245                 | 247               |
| Math NAEP Score, 2017, Grade 8  |  | 293                 | 288               |
| Public Elementary/Secondary Expenditures per pupil, 2016                  |  | \$15,535.00         | \$9,691.00        |
| % of Population Graduated from High School in 2016-17                     |  | 89.0                | 84.0              |
| % of Population With a Bachelor's Degree or More, 2016                    |  | 36.6                | 25.6              |
| % of Population With an Advanced Degree or More, 2016                     |  | 14.1                | 9.3               |
| Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2016    |  | 12.4                | 18.2              |
| Number of Degree Granting Postsecondary Institutions, 2015/16             |  | 27                  | 84                |
| Number of Charters Schools, 2017/18                                       |  | 26                  | 96                |
| <b>DEMOGRAPHICS</b>   |  |                     |                   |
| Net Migration 2017 - 2018   |  | \$6,534             | 12,782            |
| Median Age 2017   |  | 43.2                | 37.7              |
| % Of Population 26 to 34 Years Old, 2017                                  |  | 11.0                | 12.0              |
| % Of Population 35 to 54 Years Old, 2017                                  |  | 27.0                | 26.0              |
| % Change in Population 2017 to 2018                                       |  | 0.5                 | 0.5               |
| Poverty Rate, 2015-2017   |  | 6.7                 | 0.5               |
| # of Public Aid Recipients 2016 (SNAP Participation Rates)                |  | 98,464              | 741,610           |
| % Births to Unmarried Women in 2017                                       |  | 32.6                | 42.8              |
| <b>CRIME</b>  |  |                     |                   |
| Murders in 2016   |  | 17                  | 439               |
| Violent Crimes/100,000 Population, 2016                                   |  | 185.7               | 394.9             |
| Property Crimes, 2016   |  | 20,194              | 171,759           |
| Motor Vehicle Thefts in 2016  |  | 871                 | 14,731            |
| Aggravated Assault Rate per 100,000 in 2016                               |  | 120.7               | 249.9             |
| Crime Rate Rank, 2016 (1=Worst, 50=Best)                                  |  | 50                  | 26.0              |
| <b>HEALTH INSURANCE</b>   |  |                     |                   |
| Average Family Premium per Employee Paid by Employer 2017                 |  | \$13,652            | \$13,706          |
| Average Monthly Premiums per Person - Average Benchmark 2019              |  | \$402.00            | \$339.00          |
| Hospital Adjusted Expenses per Inpatient Day 2016                         |  | \$2,431             | \$2,357           |
| Retail Prescription Drugs Filled per Captia 2017                          |  | 12.7                | 13.9              |
| <b>HEALTH</b>   |  |                     |                   |
| Healthiest States (1=best; 50=worst), 2018                                |  | 6                   | 41                |
| Infant Mortality /1000 Live Births, 2016                                  |  | 3.7                 | 7.5               |
| % of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S. |  | 77                  | 536               |
| Physicians, 2018  |  | 4,167               | 16,707            |
| Deaths by Accident, 2016  |  | 924                 | 3,496             |
| Estimated New Cases of Cancer - 2017                                      |  | 8670                | 36440             |
| Estimated Cancer Deaths Combined - 2017                                   |  | 2710                | 13590             |
| Current Cigarette use, Percentage of Population, 2017                     |  | 16                  | 22                |
| Bioterrorism, Disease & Disaster Preparedness Score, 2018                 |  | 7.0                 | 7.0               |
| % of Adults with Asthma - 2015  |  | 10.1                | 10.2              |
| % of Adults with Diabetes - 2017  |  | 8.4                 | 11.8              |
| Fat Index Rank, 2017 (1 = most fat 50 = least fat)                        |  | 38                  | 12                |
| % of Children Overweight - 2017 Ages 10-17                                |  | 9.8                 | 17.5              |
| % of Adults with Hypertension - 2017                                      |  | 30.0                | 35.2              |
| Infectious Disease, Rank, 2018  |  | 2                   | 11                |

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|---|--|--------------------|---|
|   |  | <b>NH</b>          | <b>IN</b>                               |
| <b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>  |  |                    |   |
| Average Median Apartment Rent, based on 2br, 2018   |  | \$1,294            | \$817                                   |
| Median Listing Home Price, Feb 2018   |  | \$299,000          | \$184,900                               |
| Average "Check Engine" Light Repair Cost (Parts & Labor)  |  | \$328              | \$361                                   |
| Gasoline/Gallon 5/2019  |  | \$2.74             | \$2.92                                  |
| Doctor Visit  |  | \$145.00           | \$92.24                                 |
| Average Auto Insurance Premium, 2018  |  | \$983.00           | \$1,370.00                              |
| <b>Food</b>   |  |                    |   |
| Ground Beef (state capital)   |  | \$4.67             | \$3.83                                  |
| Chicken Breast per pound (major city)   |  | \$4.18             | \$3.78                                  |
| Milk (state capitol)  |  | \$3.66             | \$1.94                                  |
| Dozen Eggs (state capital)  |  | \$2.64             | \$1.84                                  |
| Bread (state capital)   |  | \$2.49             | \$2.18                                  |
| <b>QUALITY OF LIFE: CHILD WELL - BEING</b>  |  |                    |   |
| Overall State Ranking, 2018   |  | 1                  | 28                                      |
| Births of Low Birth weight as a percent of all Births in 2017   |  | 6.9                | 8.3                                     |
| Child Death Rates (deaths per 100,000 ) 2016  |  | 14                 | 19                                      |
| Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2016                                  |  | 35                 | 46                                      |
| Total Teen Birth (rate per 1,000 females ages 16-19), 2016  |  | 9.3                | 23.6                                    |
| % of Teens Who Are High School Dropouts, 2017   |  | 3%                 | 6%                                      |
| % of Teens Not Attending School and Not Working , 2017  |  | 5%                 | 7%                                      |
| % of Children Whose Parents Lack Secure Employment, 2016  |  | 22%                | 28%                                     |
| % of Children in Poverty , 2017   |  | 10%                | 18%                                     |
| % of Families with Children Headed by Single Parent, 2017   |  | 29%                | 34%                                     |
| Drug Overdose Deaths - % change from 2016-2017  |  | -0.1               | 0.2                                     |
| Registered Sex Offenders Per Capita Oct 2018  |  | 212                | 149                                     |
| <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 2017  |  | 0                  | 1                                       |
| # of Deaths by Lighting Strikes from 2008-2017  |  | 0                  | 3                                       |
| # of Earthquakes by State from 2010-2015  |  | 1                  | 4                                       |
| # of Tornadoes, in 2017   |  | 0                  | 36                                      |
| <b>HOUSING</b>  |  |                    |   |
| New Housing Units Authorized in 2017  |  | 3,395              | 20,115                                  |
| Homeownership Rate, 2016  |  | 71.8               | 70.9                                    |
| % Change in House Prices: 2016 to 2017  |  | 6.6                | 5.0                                     |
| % Change in Existing Home Sales: 2013 to 2017   |  | 26.2               | 24.8                                    |
| <b>POPULATION</b>   |  |                    |   |
| Population in 2018  |  | 1,356,458          | 6,691,878                               |
| Population 19 to 25 Years Old in 2017   |  | 104,700            | 593,900                                 |
| Population 26 to 34 Years Old in 2017   |  | 147,400            | 753,400                                 |
| Population 35 to 54 Years Old in 2017   |  | 345,600            | 1,651,400                               |
| Average Family Size in 2017   |  | 2.46               | 2.53                                    |
| % Registered Voters Reported, 2016  |  | 64.2%              | 66.1%                                   |
| # 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>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. |  |                    |   |