



| <b>STATE TO STATE COMPARISONS 2019</b>  |  |   |   |
|---|--|---|---|
|   |  | NH  | KY  |
|   |  |  |  |
| <b>TAXES</b>  |  |   |   |
| Corporate Income Tax Rate   |  | 7.9%  | 5.0%  |
| Apportionment Formula   |  |   |   |
| Property Factor   |  | 25%   | 25%   |
| Payroll Factor  |  | 25%   | 25%   |
| Sales Factor  |  | 50%   | 50%   |
| Throwback Rule  |  | Yes   | No  |
| NOL Deductions  |  |   |   |
| Carryback (Years)   |  | 0.0   | 0   |
| Carryforward (Years)  |  | 10  | 20  |
| Sales Tax & Use Tax %   |  | None  | 6   |
| Internet Sales Tax  |  | None  | 6   |
| Tax Exemptions  |  |   |   |
| Manufacturing Machinery   |  | No Tax  | Taxable   |
| Office Equipment  |  | No Tax  | Taxable   |
| Custom Software   |  | No Tax  | Exempt  |
| Modified Canned Software  |  | No Tax  | Exempt  |
| Tangible Personal Property  |  | No Tax  | Taxable   |
| Sales & Use - Weighted Average of County & City Rates                             |  | No Tax  | None  |
| Top Personal Income Tax %   |  | 0%  | 6.0   |
| Professional Services Tax   |  | N   | N   |
| Estate, inheritance/gift taxes beyond fed. Pick-up tax.                           |  | N   | Y   |
| Property Tax  |  |   |   |
| On Land & Buildings, as share of personal income                                  |  | 5.6   | 2.03  |
| Telecommunications Tax %  |  |   |   |
| State/Local Sales Tax   |  | 0.00  | 6.00  |
| State/Local Wireless Rate   |  | 8.94  | 10.92   |
| Workers Compensation Premium Index Rate   |  | 1.70  | 1.51  |
| Unemployment Insurance Tax % (New Employers), 19                                  |  | 1.70  | 2.70  |
| Unemployment Insurance Time Period to Qualify for Experience Rating               |  | 1.00  | 3.00  |
| Unemployment Insurance Tax Wage Bases, 19   |  | \$14,000  | \$10,200  |
| Unemployment Insurance Tax/ Per Employee, 19                                      |  | \$238   | \$275   |
| Unemployment Insurance Number of Benefit Weeks                                    |  | 26  | 26  |
| Gasoline Excise Tax (cents per gallon)  |  | 23.8  | 26.0  |
| Diesel Excise Tax (cents per gallon)  |  | 23.8  | 23.0  |
| Tobacco Excise Tax (cents per pack of 20)   |  | 1.8   | 0.6   |
| State Property Taxes as Percentage of Personal Income                             |  | 5.4%  | 2.0%  |
| Small Business Tax Index: 2017 (1= Best 50= Worst)                                |  | 32  | 40  |
| Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst) |  | 6   | 23  |
| <b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>                                     |  |   |   |
| Tax burden - State/Local, % of Income 2019  |  | 6.9%  | 8.8%  |
| State Government Tax Revenue, 2017 (in thousands)                                 |  | \$2,496,719   | \$11,907,759  |
| Per Capita State Government Tax Collections, 2017                                 |  | \$1,870   | \$2,684   |
| State Cash Solvency Index FY 2016   |  | -1.73   | -2.25   |
| State Long-Run Solvency FY 2016   |  | -0.43   | -2.71   |
| Public Sector Pensions-% funded 2016  |  | 58%   | 31%   |
| Per Capita State Government Debt Outstanding, 2019                                |  | \$5,428   | \$3,633   |
| Gross Domestic Product by State, 2017 - 2018 (% change)                           |  | \$0   | \$0   |
| State Government Bond Rating 2017   |  | Aa1/AA/AA+  | Aa2/A+/AA-  |
| Cost of Living Index, 2018  |  | 10930.0%  | 9180.0%   |
| Number of Bureaucrats , 2017  |  | 88688.00  | 27495.00  |
| Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017                        |  | 5   | 42  |
| Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)                   |  | 4   | 3   |
| Median Household Income (2017 Rankings) (1-Highest 50-Lowest)                     |  | 2   | 46  |
| Personal Income Per Capita (2018 Rankings) (1-Highest 50-Lowest)                  |  | 7   | 47  |
| State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)                |  | 34  | 9   |
| 2018 Forbes Best States for Business (1=Best, 50=Worst)                           |  | 34  | 36  |
| Millionaires, Per Capita 2019, (1= Highest, 50=Lowest)                            |  | 6   | 47  |
| Average Yearly Legislative Salaries   |  | \$200   | \$18,822  |
| Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)                   |  | 2   | 32  |
| <b>ENERGY &amp; ENVIRONMENT</b>   |  |   |   |
| Electricity, January 2019, (Cents Per Kil Hr.)                                    |  | 19.9  | 10.2  |
| Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)                       |  | 16.16   | 8.80  |
| Coal, Av. Sales Price, \$ Per Short Ton, 2017                                     |  | N/A   | 51.77   |
| Business Energy Index 2019  |  | 42.70   | 21.90   |
| Energy Consumption, 2016 (Trillions BTU)  |  | 300.9   | 1,702.4   |
| Total Pollution Released in 2017  |  | 304,812   | 49,190,687  |
| Total Air Emissions in 2017   |  | 138,347   | 20,545,992  |

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|--|---|---------------------|-------------------|
|  |   | <b>NH</b>           | <b>KY</b>         |
| <b>REAL ESTATE</b>                     |   |                     |                   |
|  | Office, Class A, average PSF (largest City) April 2018                    | \$12.00 - \$19.00   | \$20.00 - \$30.00 |
|  | Industrial flex, average cost PSF (largest City)                          | \$6.00 - \$11.00    | \$4.20 - \$8.00   |
|  | 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            | \$45,045          |
|  | Average Hourly Earnings For Production Workers, 2018                      | \$21.64             | \$20.44           |
|  | Workers' Compensation Benefit Payments, 2016                              | \$205,663           | \$652,820         |
| <b>EDUCATION</b>                       |   |                     |                   |
|  | Critical Reading and Writing SAT Score, 2018                              | 535                 | 630               |
|  | Math SAT Score, 2018  | 528                 | 618               |
|  | % of Students Taking SAT Exam, 2018                                       | 96.0                | 4.0               |
|  | Reading NAEP Score, 2017, Grade 4   | 229                 | 224               |
|  | Reading NAEP Score, 2017, Grade 8   | 275                 | 265               |
|  | Math NAEP Score, 2017, Grade 4  | 245                 | 239               |
|  | Math NAEP Score, 2017, Grade 8  | 293                 | 278               |
|  | Public Elementary/Secondary Expenditures per pupil, 2016                  | \$15,535.00         | \$9,831.00        |
|  | % of Population Graduated from High School in 2016-17                     | 89.0                | 90.0              |
|  | % of Population With a Bachelor's Degree or More, 2016                    | 36.6                | 23.4              |
|  | % of Population With a Advanced Degree or More, 2016                      | 14.1                | 9.5               |
|  | Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2016    | 12.4                | 16.4              |
|  | Number of Degree Granting Postsecondary Institutions, 2015/16             | 27                  | 72                |
|  | Number of Charters Schools, 2017/18                                       | 26                  | N/A               |
| <b>DEMOGRAPHICS</b>                    |   |                     |                   |
|  | Net Migration 2017 - 2018   | 6,534               | 6,614             |
|  | Median Age 2017   | 43.2                | 38.9              |
|  | % Of Population 26 to 34 Years Old, 2017                                  | 11.0                | 11.0              |
|  | % Of Population 35 to 54 Years Old, 2017                                  | 27.0                | 26.0              |
|  | % Change in Population 2017 to 2018                                       | 0.5                 | 0.3               |
|  | Poverty Rate, 2015-2017   | 6.7                 | 16.4              |
|  | # of Public Aid Recipients 2016 (SNAP Participation Rates)                | 98,464              | 666,264           |
|  | % Births to Unmarried Women in 2017                                       | 32.6                | 41.6              |
| <b>CRIME</b>                           |   |                     |                   |
|  | Murders in 2016   | 17                  | 260               |
|  | Violent Crimes/100,000 Population, 2016                                   | 185.7               | 221.8             |
|  | Property Crimes, 2016   | 20,194              | 97,158            |
|  | Motor Vehicle Thefts in 2016  | 871                 | 9,886             |
|  | Aggravated Assault Rate per 100,000 in 2016                               | 120.7               | 113.5             |
|  | Crime Rate Rank, 2016 (1=Worst, 50=Best)                                  | 50                  | 32.0              |
| <b>HEALTH INSURANCE</b>                |   |                     |                   |
|  | Average Family Premium per Employee Paid by Employer 2017                 | \$13,652            | \$12,184          |
|  | Average Monthly Premiums per Person - Average Benchmark 2019              | \$402.00            | \$460.00          |
|  | Hospital Adjusted Expenses per Inpatient Day 2016                         | \$2,431             | \$1,853           |
|  | Retail Prescription Drugs Filled per Captia 2017                          | 12.7                | 20.0              |
| <b>HEALTH</b>                          |   |                     |                   |
|  | Healthiest States (1=best; 50=worst), 2018                                | 6                   | 45                |
|  | Infant Mortality /1000 Live Births, 2016                                  | 3.7                 | 6.7               |
|  | % of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S. | 77                  | 235               |
|  | Physicians, 2018  | 4,167               | 11,670            |
|  | Deaths by Accident, 2016  | 924                 | 3,194             |
|  | Estimated New Cases of Cancer - 2017                                      | 8,670               | 26,220            |
|  | Estimated Cancer Deaths Combined - 2017                                   | 2710                | 10400             |
|  | Current Cigarette use, Percentage of Population, 2017                     | 16                  | 25                |
|  | Bioterrorism, Disease & Disaster Preparedness Score, 2018                 | 7                   | 8                 |
|  | % of Adults with Asthma - 2015  | 10.1                | 11.9              |
|  | % of Adults with Diabetes - 2017  | 8.4                 | 12.9              |
|  | Fat Index Rank, 2017 (1 = most fat 50 = least fat)                        | 38                  | 8                 |
|  | % of Children Overweight - 2017 Ages 10-17                                | 9.8                 | 19.3              |
|  | % of Adults with Hypertension - 2017                                      | 30.0                | 39.4              |
|  | Infectious Disease, Rank, 2018  | 2                   | 25                |

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|   |  | <b>NH</b>          | <b>KY</b>                 |
| <b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>  |  |                    |                           |
|   | Average Median Apartment Rent, based on 2br, 2018                              | \$1,294            | \$767                     |
|   | Median Listing Home Price, Feb 2018  | \$299,000          | \$184,900                 |
|   | Average "Check Engine" Light Repair Cost (Parts & Labor)                       | \$328              | \$368                     |
|   | Gasoline/Gallon 5/2019   | \$2.74             | \$2.71                    |
|   | Doctor Visit   | \$145.00           | \$122.34                  |
|   | Average Auto Insurance Premium, 2018   | \$983.00           | \$1,058.00                |
|   | Food   |                    |                           |
|   | Ground Beef (state capital)  | \$4.67             | \$3.46                    |
|   | Chicken Breast per pound (major city)  | \$4.18             | \$3.46                    |
|   | Milk (state capitol)   | \$3.66             | \$2.22                    |
|   | Dozen Eggs (state capital)   | \$2.64             | \$1.98                    |
|   | Bread (state capital)  | \$2.49             | \$1.93                    |
| <b>QUALITY OF LIFE: CHILD WELL - BEING</b>  |  |                    |                           |
|   | Overall State Ranking, 2018  | 1                  | 37                        |
|   | Births of Low Birth weight as a percent of all Births in 2017                  | 6.9                | 8.8                       |
|   | Child Death Rates (deaths per 100,000 ) 2016                                   | 14                 | 21                        |
|   | Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2016 | 35                 | 53.0                      |
|   | Total Teen Birth (rate per 1,000 females ages 16-19), 2016                     | 9.3                | 30.9                      |
|   | % of Teens Who Are High School Dropouts, 2017                                  | 3%                 | 4%                        |
|   | % of Teens Not Attending School and Not Working , 2017                         | 5%                 | 7%                        |
|   | % of Children Whose Parents Lack Secure Employment, 2016                       | 22%                | 33%                       |
|   | % of Children in Poverty , 2017  | 10%                | 22%                       |
|   | % of Families with Children Headed by Single Parent, 2017                      | 29%                | 35%                       |
|   | Drug Overdose Deaths - % change from 2016-2017                                 | -0.1               | 0.1                       |
|   | Registered Sex Offenders Per Capita Oct 2018                                   | 212                | 317                       |
| <b>GEOGRAPHY</b>  |  |                    |                           |
|   | Total Area of States in Square Miles   | 9,349              | 40,408                    |
|   | Highest Point of Elevation in Feet   | 6,288              | 4,145                     |
|   | % of Days that are Sunny   | 44                 | 55                        |
|   | Hazardous Weather Fatalities in 2017   | 0                  | 1                         |
|   | # of Deaths by Lightning Strikes from 2008-2017                                | 0                  | 6                         |
|   | # of Earthquakes by State from 2010-2015                                       | 1                  | 2                         |
|   | # of Tornadoes, in 2017  | 0                  | 29                        |
| <b>HOUSING</b>  |  |                    |                           |
|   | New Housing Units Authorized in 2017   | 3,395              | 13,055                    |
|   | Homeownership Rate, 2016   | 71.8               | 67.9                      |
|   | % Change in House Prices: 2016 to 2017   | 6.6                | 7.3                       |
|   | % Change in Existing Home Sales: 2013 to 2017                                  | 26.2               | 25.1                      |
| <b>POPULATION</b>   |  |                    |                           |
|   | Population in 2018   | 1,356,458          | 4,468,402                 |
|   | Population 19 to 25 Years Old in 2017  | 104,700            | 377,400                   |
|   | Population 26 to 34 Years Old in 2017  | 147,400            | 492,700                   |
|   | Population 35 to 54 Years Old in 2017  | 345,600            | 1,119,700                 |
|   | Average Family Size in 2017  | 2.46               | 2.51                      |
|   | % Registered Voters Reported, 2016   | 64.2%              | 67.3%                     |
|   | # of State Legislators, 2016   | 424                | 138                       |
| <b>TRIVIA FACTS</b>   |  |                    |                           |
|   | State Nickname   | Granite State      | Bluegrass State           |
|   | State Capital  | Concord            | Frankfort                 |
|   | Governor - Apr. 2017   | Chris Sununu ( R ) | Matt Bevin ( R )          |
|   | State Song   | Old New Hampshire  | My Old Kentucky Home      |
|   | State Flower   | Purple Lilac       | Goldenrod                 |
|   | State Tree   | White Birch        | Tulip Tree                |
|   | State Bird   | Purple Finch       | Cardinal                  |
|   | State Motos  | Live Free or Die   | Let us give thanks to God |
|   |  |                    |                           |
|   | <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. |  |                    |                           |