



| <b>STATE TO STATE COMPARISONS 2019</b>        |   |   |   |
|---|---|---|---|
|   |   | NH  | MD  |
|   |   |  |  |
| <b>TAXES</b>                                  |   |   |   |
|   | Corporate Income Tax Rate   | 7.9%  | 8.3%  |
|   | 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  |
|   | Sales Tax & Use Tax %   | None  | 6.0   |
|   | Internet Sales Tax  | None  | 6.0   |
|   | Tax Exemptions  |   |   |
|   | Manufacturing Machinery   | No Tax  | Exempt  |
|   | 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%  | 5.75  |
|   | Professional Services Tax   | N   | N   |
|   | Estate, inheritance/gift taxes beyond fed. Pick-up tax.                           | N   | Y   |
|   | Motor Fuel Tax, 11  | 0.196   | 0.270   |
|   | Property Tax  |   |   |
|   | On Land & Buildings, as share of personal income                                  | 5.6   | 2.77  |
|   | Telecommunications Tax %  |   |   |
|   | State/Local Sales Tax   | 0.00  | 6.00  |
|   | State/Local Wireless Rate   | 8.17  | 12.37   |
|   | Workers Compensation Premium Index Rate   | 1.70  | 1.33  |
|   | Unemployment Insurance Tax % (New Employers), 19                                  | 1.70  | 2.60  |
|   | Unemployment Insurance Time Period to Qualify for Experience Rating               | 0.05  | 0.30  |
|   | Unemployment Insurance Tax Wage Bases, 19   | \$14,000  | \$8,500   |
|   | Unemployment Insurance Tax/ Per Employee, 19                                      | \$238   | \$221   |
|   | Unemployment Insurance Number of Benefit Weeks                                    | 26  | 26  |
|   | Gasoline Excise Tax (cents per gallon)  | 23.8  | 35.3  |
|   | Diesel Excise Tax (cents per gallon)  | 23.8  | 36.1  |
|   | Tobacco Excise Tax (cents per pack of 20)   | 1.8   | 2.0   |
|   | State Taxes as Percentage of Personal Income                                      | 9.9%  | 11.4%   |
|   | Small Business Tax Index: 2017 (1= Best 50= Worst)                                | 32  | 38  |
|   | Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst) | 6   | 40  |
| <b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b> |   |   |   |
|   | Tax burden - State/Local, % of Income 2017  | 6.7%  | 9.4%  |
|   | State Government Tax Revenue, 2016 (in thousands)                                 | \$2,641,946   | \$20,894,199  |
|   | Per Capita State Government Tax Collections, 2015                                 | \$1,720   | \$3,167   |
|   | State Cash Solvency Index FY 2015   | -2.14   | -2.6  |
|   | State Long-Run Solvency FY 2015   | -0.53   | -1.83   |
|   | Public Sector Pensions-% funded 2015  | 65%   | 68%   |
|   | Per Capita State Government Debt Outstanding, 2014                                | \$7,394   | \$4,415   |
|   | Gross Domestic Product by State, 2015-2016 (% change)                             | \$0   | \$0   |
|   | State Government Bond Rating 2015   | Aa1/AA/AA+  | Aaa/AAA/AAA   |
|   | Cost of Living Index, Second Quarter 2017   | 11200.0%  | 12700.0%  |
|   | Number of Bureaucrats , 2013  | 87201.00  | 334814.00   |
|   | Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017                        | 5   | 19  |
|   | Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)                   | 3   | 4   |
|   | Median Household Income (2015 Rankings) (1-Highest 50-Lowest)                     | 2   | 1   |
|   | Personal Income Per Capita (2016 Rankings) (1-Highest 50-Lowest)                  | 7   | 5   |
|   | State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)                | 34  | 22  |
|   | 2016 Forbes Best States for Business (1=Best, 50=Worst)                           | 36  | 31  |
|   | Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)                            | 7   | 20  |
|   | Average Yearly Legislative Salaries   | \$100   | \$46,061  |
|   | Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)                   | 1   | 46  |
| <b>ENERGY &amp; ENVIRONMENT</b>               |   |   |   |
|   | Electricity, August 2016, (Cents Per Kil Hr.)                                     | 18.2  | 13.8  |
|   | Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)     | 2,710   | 2,241   |
|   | Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)                               | 16.18   | 12.03   |
|   | Coal, Av. Sales Price, \$ Per Short Ton, 2015                                     | N/A   | 53.01   |
|   | Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)                    | 2.50  | 2.17  |
|   | Energy Consumption, 2015 (Trillions BTU)  | 305.2   | 1,399.5   |
|   | Total Pollution Released in 2015  | 471,294   | 8,079,719   |
|   | Total Air Emissions in 2015   | 322,928   | 4,942,892   |
| <b>REAL ESTATE</b>                            |   |   |   |
|   | Office, Class A, average PSF (largest City) April 2015                            | \$12.00 - \$19.00   | \$18.00 - \$25.00   |
|   | Industrial flex, average cost PSF (largest City)                                  | \$7.00 - \$10.00  | \$9.00 - \$13.95  |
|   | New construction, manufacturing, 24 ft. clear                                     |   |   |
|   | 25k to 50k, average cost PSF  | \$115.00 - \$125.00   | N/A   |

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|--|---|-------------|-------------|
|  |   | <b>NH</b>   | <b>MD</b>   |
| <b>LABOR</b>   |   |             |             |
|  | Right to Work State   | N           | N           |
|  | Average Annual Pay, 2016  | \$54,218    | \$55,747    |
|  | Average Hourly Earnings For Production Workers, 2016                      | \$20.67     | \$19.08     |
|  | Workers' Compensation Benefit Payments, 2016                              | \$205,663   | \$908,180   |
| <b>EDUCATION</b>   |   |             |             |
|  | Critical Reading SAT Score, 2016  | 527         | 490         |
|  | Math SAT Score, 2016  | 531         | 490         |
|  | Writing SAT Score, 2016   | 510         | 476         |
|  | % of Students Taking SAT Exam, 2016                                       | 70.0        | 79.0        |
|  | Reading NAEP Score, 2015, Grade 4   | 232         | 223         |
|  | Reading NAEP Score, 2015, Grade 8   | 275         | 268         |
|  | Math NAEP Score, 2015, Grade 4  | 249         | 239         |
|  | Math NAEP Score, 2015, Grade 8  | 294         | 283         |
|  | Public Elementary/Secondary Expenditures per pupil, 2013                  | \$15,394.00 | \$15,287.00 |
|  | % of Population Graduated from High School in 2016-17                     | 89.0        | 88.0        |
|  | % of Population With a Bachelor's Degree or More, 2015                    | 35.7        | 38.8        |
|  | % of Population With an Advanced Degree or More, 2015                     | 13.7        | 17.7        |
|  | Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2015    | 12.5        | 14.8        |
|  | Number of Degree Granting Postsecondary Institutions, 2015/16             | 27          | 58          |
|  | Number of Charters Schools, 2017/18                                       | 26          | 49          |
| <b>DEMOGRAPHICS</b>  |   |             |             |
|  | Net Migration 2017 - 2018   | 6,534       | (1,943)     |
|  | Median Age 2017   | 43.2        | 38.7        |
|  | % Of Population 25 to 44 Years Old, 2015                                  | 23.4        | 26.7        |
|  | % Change in Population 2013 to 2015                                       | -0.8        | 1.05        |
|  | Poverty Rate, 2015-2017   | 6.7         | 8.2         |
|  | # of Public Aid Recipients 2016 (SNAP Participation Rates)                | 98,464      | 744,343     |
|  | % Births to Unmarried Women in 2017                                       | 32.6        | 39.6        |
| <b>CRIME</b>   |   |             |             |
|  | Murders in 2016   | 17          | 481         |
|  | Violent Crimes/100,000 Population, 2016                                   | 185.7       | 463.8       |
|  | Property Crimes, 2016   | 20,194      | 137,445     |
|  | Motor Vehicle Thefts in 2016  | 871         | 11,834      |
|  | Aggravated Assault Rate per 100,000 in 2016                               | 120.7       | 263.8       |
|  | Crime Rate Rank, 2016 (1=Worst, 50=Best)                                  | 50          | 28.0        |
| <b>HEALTH INSURANCE</b>  |   |             |             |
|  | Average Family Premium per Employee Paid by Employer 2017                 | \$13,652    | \$12,867    |
|  | Average Monthly Premiums per Person - Average Benchmark 2019              | \$402.00    | \$419.00    |
|  | Hospital Adjusted Expenses per Inpatient Day 2016                         | \$2,431     | \$2,694     |
|  | Retail Prescription Drugs Filled per Capita 2017                          | 12.7        | 11.1        |
| <b>HEALTH</b>  |   |             |             |
|  | Healthiest States (1=best; 50=worst), 2018                                | 6           | 19          |
|  | Infant Mortality /1000 Live Births, 2016                                  | 3.7         | 6.6         |
|  | % of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S. | 77          | 366         |
|  | Physicians, 2018  | 4,167       | 24,301      |
|  | Deaths by Accident, 2016  | 924         | 2,271       |
|  | Estimated New Cases of Cancer - 2017                                      | 8,670       | 31,820      |
|  | Estimated Cancer Deaths Combined - 2017                                   | 2710        | 10650       |
|  | Current Cigarette use, Percentage of Population, 2017                     | 15.7        | 13.8        |
|  | Bioterrorism, Disease & Disaster Preparedness Score, 2018                 | 7           | 7           |
|  | % of Adults with Asthma - 2015  | 10.1        | 8.8         |
|  | % of Adults with Diabetes - 2017  | 8.4         | 10.4        |
|  | Fat Index Rank, 2017 (1 = most fat 50 = least fat)                        | 38          | 26          |
|  | % of Children Overweight - 2017 Ages 10-17                                | 9.8         | 15.7        |
|  | % of Adults with Hypertension - 2017                                      | 30.0        | 32.4        |
|  | Infectious Disease, Rank, 2018  | 2           | 21          |
| <b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b> |   |             |             |
|  | Average Median Apartment Rent, based on 2br, 2018                         | \$1,294     | \$1,495     |
|  | Median Listing Home Price, Feb 2018                                       | \$299,000   | \$325,000   |
|  | Average "Check Engine" Light Repair Cost (Parts & Labor)                  | \$328       | \$379       |
|  | Gasoline/Gallon 12/2018   | \$2.40      | \$2.25      |
|  | Doctor Visit  | \$145.00    | \$87.18     |
|  | Average Auto Insurance Premium, 2018                                      | \$983.00    | \$1,810.00  |
| <b>Food</b>  |   |             |             |
|  | Ground Beef (state capital)   | \$4.67      | \$4.46      |
|  | Chicken Breast per pound (major city)                                     | \$4.18      | \$3.84      |
|  | Milk (state capital)  | \$3.66      | \$3.42      |
|  | Dozen Eggs (state capital)  | \$2.64      | \$2.31      |
|  | Bread (state capital)   | \$2.49      | \$2.60      |

| <b>STATE TO STATE COMPARISONS 2019</b>  |  |  |                    |                           |
|---|--|--|--------------------|---------------------------|
|   |  |  | <b>NH</b>          | <b>MD</b>                 |
| <b>QUALITY OF LIFE: CHILD WELL - BEING</b>  |  |  |                    |                           |
|   | Overall State Ranking, 2018  |  | 1                  | 14                        |
|   | Births of Low Birth weight as a percent of all Births in 2017                  |  | 6.9                | 8.9                       |
|   | Child Death Rates (deaths per 100,000 ) 2016                                   |  | 14                 | 15                        |
|   | Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2016 |  | 35                 | 35                        |
|   | Total Teen Birth (rate per 1,000 females ages 16-19), 2016                     |  | 9.3                | 15.9                      |
|   | % of Teens Who Are High School Dropouts, 2017                                  |  | 3%                 | 3%                        |
|   | % of Teens Not Attending School and Not Working , 2017                         |  | 5%                 | 6%                        |
|   | % of Children Whose Parents Lack Secure Employment, 2016                       |  | 22%                | 24%                       |
|   | % of Children in Poverty , 2017  |  | 10%                | 12%                       |
|   | % of Families with Children Headed by Single Parent, 2017                      |  | 29%                | 34%                       |
|   | Drug Overdose Deaths - % change from 2016-2017                                 |  | -0.1               | 0.1                       |
|   | Registered Sex Offenders Per Capita Oct 2018                                   |  | 212                | 120                       |
| <b>GEOGRAPHY</b>  |  |  |                    |                           |
|   | Total Area of States in Square Miles   |  | 9,349              | 12,406                    |
|   | Highest Point of Elevation in Feet   |  | 6,288              | 3,360                     |
|   | % of Days that are Sunny   |  | 44                 | 57                        |
|   | Hazardous Weather Fatalities in 2017   |  | 0                  | 1                         |
|   | # of Deaths by Lighting Strikes from 2008-2017                                 |  | 0                  | 2                         |
|   | # of Earthquakes by State from 2010-2015                                       |  | 1                  | 1                         |
|   | # of Tornadoes, in 2017  |  | 0                  | 4                         |
| <b>HOUSING</b>  |  |  |                    |                           |
|   | New Housing Units Authorized in 2017   |  | 3,395              | 16,008                    |
|   | Homeownership Rate, 2016   |  | 71.8               | 66.5                      |
|   | % Change in House Prices: 2016 to 2017   |  | 6.6                | 5.8                       |
|   | % Change in Existing Home Sales: 2013 to 2017                                  |  | 26.2               | 19.8                      |
| <b>POPULATION</b>   |  |  |                    |                           |
|   | Population in 2018   |  | 1,356,458          | 6,042,718                 |
|   | Population 19 to 25 Years Old in 2017  |  | 104,700            | 500,100                   |
|   | Population 26 to 34 Years Old in 2017  |  | 147,400            | 723,100                   |
|   | Population 35 to 54 Years Old in 2017  |  | 345,600            | 1,598,700                 |
|   | Average Family Size in 2017  |  | 2.46               | 2.68                      |
|   | % Registered Voters Reported, 2016   |  | 64.2%              | 67.3%                     |
|   | # of State Legislators, 2016   |  | 424                | 188                       |
| <b>TRIVIA FACTS</b>   |  |  |                    |                           |
|   | State Nickname   |  | Granite State      | Free State                |
|   | State Capital  |  | Concord            | Annapolis                 |
|   | Governor - Apr. 2017   |  | Chris Sununu ( R ) | Larry Hogan ( R )         |
|   | State Song   |  | Old New Hampshire  | Maryland, My Maryland     |
|   | State Flower   |  | Purple Lilac       | Black-eyed Susan          |
|   | State Tree   |  | White Birch        | White Oak                 |
|   | State Bird   |  | Purple Finch       | Baltimore Oriole          |
|   | State Motos  |  | Live Free or Die   | Manly deeds womanly words |
|   |  |  |                    |                           |
|   | <b>Last Updates</b>  |  | <b>4/16/2019</b>   | <b>4/16/2019</b>          |
| All information is from sources deemed reliable and is provided subject to errors, omissions and modifications. |  |  |                    |                           |