

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer			
1 Issuer's name Insperity, Inc.		2 Issuer's employer identification number (EIN) 76-0479645	
3 Name of contact for additional information Douglas Sharp	4 Telephone No. of contact 281-358-8986	5 Email address of contact InvestorRelations@insperity.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 19001 Crescent Springs Drive		7 City, town, or post office, state, and ZIP code of contact Kingwood, TX 77339	
8 Date of action 12/18/2017		9 Classification and description Two-for-one Common Stock Split	
10 CUSIP number 45778Q107	11 Serial number(s)	12 Ticker symbol NSP	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On December 18, 2017, Insperity, Inc. completed a two-for-one stock split of its outstanding common stock. The stock occurred in the form of a dividend of one share of common stock for each share of common stock outstanding. The stock dividend was distributed on December 18, 2017 to stockholders of record as of December 4, 2017.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The stock split was a non-taxable transaction under Internal Revenue Code (IRC) Section 305(a) and accordingly a stockholder's basis shall be allocated under IRC Section 307(a). Under IRC Section 307(a) each stockholder will allocate the basis in a share owned prior to the stock split over that share and the additional share issued in the two-for-one stock split. As a result, a stockholder will multiply the basis in each share held before the stock split by 50% to determine the basis, after the stock split, in that share and the additional share distributed in the stock split. See the example below in #16.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ A stockholder will multiply the basis in each share held before the stock split by 50% to determine the basis, after the stock split, in that share and the additional share distributed in the stock split.

Example:
 Prior to the stock split: A stockholder holds 100 shares of Insperity Common Stock with a basis of \$110 per share for a total value of \$11,000.
 After the stock split: A stockholder holds 200 shares of Insperity Common Stock with a basis of \$55 per share for a total value of \$11,000.

This is not tax advice and is provided only as a reference. Investors should consult with their tax advisers.

Part II Organizational Action (continued)

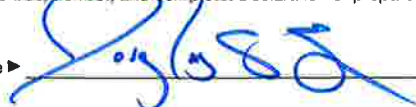
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Section 305(a) and IRC Section 307(a)

18 Can any resulting loss be recognized? ▶ No loss can be recognized in connection with the two-for-one stock split completed in the form of a stock dividend.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is the calendar year ending December 31, 2017.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ 

Date ▶ 12-6-17

Print your name ▶ Douglas Sharp

Title ▶ Sr VP of Finance, CFO, and Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			