

## Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

**Archive:** <http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive0.html?id=us:2em:3na:stm:awa:tax>

### **2021 North Carolina county development tier designations and average wages**

This Multistate Tax Alert provides the 2021 North Carolina county tier designations and the county average wages for purposes of North Carolina's economic development incentive programs. North Carolina's Development Tier Designation statute (N.C Code § 143B-437.08) provides specific guidelines for calculating annual tier rankings. This process assigns each county to a designation of Tier One (most distressed), Tier Two, or Tier Three (least distressed).

[Issued March 23, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-2021-north-carolina-county-development-tier-designations-and-average-wages.pdf>

### **South Carolina 2021 county tier rankings**

The South Carolina Jobs Tax Credit is a financial incentive that rewards new and expanding companies for creating jobs in the State. In order to qualify, companies must create and maintain a certain number of net new jobs in a taxable year. The number of new jobs is calculated as the increase in the average monthly employment from one year to the next. The credit is dependent, in part, on per capita income and unemployment rate data received from the South Carolina Department of Employment and Workforce and the United States Department of Commerce.

This Multistate Tax Alert provides the county rankings for purposes of the South Carolina Jobs Tax Credit in 2021.

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**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-south-carolina-2021-county-tier-rankings.pdf>

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