

BUSINESS COST COMPARISON

Taxes & Factors	インディアナ	カリフォルニア	イリノイ	ニューヨーク
法人所得税率(a)	5.5% 5.25% by 2020 4.9% by 2021	8.84%	9.5% (7.0% + 2.5% replacement tax)	6.5%
法人所得税の州割当	Single Sales Factor	Single Sales Factor	Single Sales Factor	Single Sales Factor
総収入税	None	Applies to LLCs only	None	None
個人所得税率	3.23%	1% - 13.3%	4.95%	4% - 8.82%
地域平均個人所得税率(b)	1.56%	None	None	1.94%
売上税率	7.0%	7.25%	6.25%	4.0%
地域平均販売税率 (c)	None	1.31%	2.49%	4.49%
2019 年税務財団固定資産税指数ランク	2	14	45	47
在庫税	No	No	No	No
失業保険税-新規雇用者 (d)	\$237.50	\$238.00	\$463.32	\$364.80
労災保険料率の順位	2	50	30	51
労災保険料率の指数 (支給給与100ドルあたり)	\$0.87	\$2.87	\$1.80	\$3.08
平均時給(e)	\$22.32	\$31.51	\$28.08	\$34.55
生活費指数	95.3	133.5	100.1	112.2
労働権	Yes	No	No	No

Reviewed 07/16/2019

(a) The corporate income tax rate decreases are effective July 1 of each year noted.

(b) The effective local income tax rate is calculated by taking the mean of the income tax rate in the most populous city and the capital city.

(c) City, county and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

(d) Highest new employer (non-construction/mining) rate multiplied by highest new employer wage base

(e) QCEW 2017 - Statewide, Total-all industries, Private, All establishment sizes, Average Annual Pay/2080

Source: Tax Foundation (9/2018). Federation of Tax Administrators (State Apportionment of Corporate Income, 1/2019). Oregon Dept. of Consumer & Business Services (Oregon Workers' Compensation Premium Rate Ranking, 10/2018). Various state unemployment insurance agencies. ADP 2019 FastFacts. Bureau of Labor Statistics - Quarterly Census of Employment & Wages (9/2018). Emsi 2019.3 (using C2ER Cost of Living data). National Right To Work Legal Defense Foundation. Area Development (9/2018). Chief Executive (5/2019). CNBC (7/2019). Forbes (11/2018). US News (5/2019). S&P Global Rating (2/2019).

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State Rankings	インディアナ	カリフォルニア	イリノイ	ニューヨーク
CNBC 2019年度 事業に適した米国のトップ州-インフラ	1	33	16	44
US News & World Report 2019年度 長期財政安定の最良州	2	40	50	21
Forbes 2018年度 事業運営最適州-法規制	3	48	39	29
Area Development 2018年度 事業運営最適州-有利な公共料金	3 (tie)	Not Ranked in Top 10	Not Ranked in Top 10	Not Ranked in Top 10
CNBC 2019年度 事業に適した米国のトップ州-事業のやり易さ	4	50	40	49
Chief Executive 2019年度 事業最適州、最不適用	5	50	48	49
Area Development 2018年度 事業運営最適州-事業運営の総コスト	5 (tie)	Not Ranked in Top 10	Not Ranked in Top 10	Not Ranked in Top 10
Tax Foundation 2019年度 州事業税状況指数	10	49	36	48
S&P Global State Credit Rating 一般債務またはICR	AAA	AA-	BBB-	AA+