



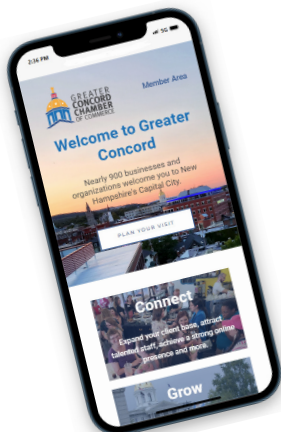
Header Photos: The Concord NH Winter Fest ice carving contest was hosted by Intown Concord and The Hotel Concord in January. The Black Ice Pond Hockey Tournament has been rescheduled to March 17-19.

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Have you seen our new website?

We're thrilled to show you this exciting project! Our data software has also been updated, which means your member login has changed, and we can offer you new online features. Learn more at concordnhchamber.com/blog or reach out to us for assistance logging in.



Stay informed of critical issues at Chamber forums

Throughout the year, the Chamber hosts timely forums that address unique topics, or provide insightful updates on the Capital Region. These events are often attended by city leaders, prominent community members, and professionals in the region. All are welcome to join the conversation at these events.

Each forum includes a brief networking time with area professionals. "These events bring together some of the most insightful leaders in our community," said Chamber President, Tim Sink. Prior to the speaking program, a meal is served, allowing time to mix and mingle. After the presentation or panel discussion, conversation opens up once again during a Q&A session. "Attendees get the unique chance to continue the discussion by asking their own questions to our presenters—whether that is the current Governor, Mayor of Concord, representative of the Federal Reserve Bank of Boston, or other standout speakers," continued Sink.

Questions are often the most interesting part of the event. The recent Legislative Preview forum, generously sponsored by Ledyard National Bank, featured a unique panel of guest speakers—ranging from political analysts to prominent media leaders. Guest speaker

Dean Spiliotes, Civic Scholar and Professor at Southern New Hampshire University, answered questions about whether Governor Chris Sununu may run for president. Spiliotes also discussed how New Hampshire might respond to different scenarios regarding its first-in-the-nation primary status. Other speakers replied to inquiries about our state's divided house and bipartisan committee assignments, and the importance of representative attendance during votes, which averages at about 80%.

Forum speakers often represent a wide range of industries, backgrounds, and perspectives. At the November 2022 event, the Chamber brought together representatives from local agencies that work on a day-to-day basis with Concord's unhoused population. Attendees had the chance to hear first-hand from an individual who was temporarily unhoused, and connect with leaders who are working to address the city's homeless crisis. This event, co-sponsored by Warrenstreet Architects and JH Spain Construction, gathered an especially large crowd of passionate community members who were eager to ask questions and hear unique perspectives on a difficult topic.

(Continued on page 3.)



Chamber members and the public gathered to discuss homelessness in the Capital Region at a forum event in November 2022.

Connect with your Chamber community at events

WELCOME new members!

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Concord, NH 03301
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kristen@trendacupuncture.com
trendacupuncture.com

Business After Hours with Launch NH

Tuesday, February 7 from 5:30-7 p.m.
The Hotel Concord, 11 South Main Street, third floor
\$7 members in advance / \$10 members at the door

Join the Greater Concord Chamber of Commerce and Launch NH at The Hotel Concord for an evening of networking! Learn about how Launch NH is creating partnerships, attracting and retaining startups, and growing the entrepreneurial ecosystem. You'll meet some inspiring NH entrepreneurs, and network with friends and colleagues while enjoying delicious hors d'oeuvres and drinks from O Steaks & Seafood. Be sure to bring business cards to enter the door prize drawings, and to hand out to new clients and customers. Learn more and register at concordnhchamber.com.



Webinar: New Hampshire

Paid Family and Medical Leave

Thursday, February 9 from 9-10 a.m.
Zoom Webinar
Complimentary for members and the public

Join us virtually to hear about the New Hampshire Paid Family and Medical Leave Plan (NH PFML), a new voluntary employee benefit available to employers and employees. Information will be presented by Catherine Keane, Deputy Commissioner of the NH Department of Administrative Services (DAS) and Richard Lavers, Deputy Commissioner of the NH Employment Security (NHES). Learn more and register online at concordnhchamber.com.

CYPN Networking at New Hampshire Pizza Co



Wednesday, February 15
5:30-7p.m.
76-78 North Main St.
Complimentary event

Come enjoy delicious pizza and great conversation while networking at Concord's newest farm-to-table brick oven pizza restaurant. Beverages will be available for purchase from local brewers and distillers! Learn more and register online at concordnhchamber.com.



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Reserve your booth for our popular trade show!

32ND Annual Business Showcase

Thursday, April 13 • 3-6 p.m. • Grappone Conference Center

Registration is now open for Concord's favorite trade show, and our biggest networking event of the year! With a multitude of door prizes, numerous hospitality sponsors offering mouth-watering food samples, and event announcements from DJ Nazy, exhibitors will have the opportunity to meet new clients and customers, connect with job-seekers and more. Reserve your booth today to take advantage of this exclusive opportunity to show off your products and services. Exhibitor booths are \$275 or \$300 with electricity; reserve your space now by calling (603) 224-2508 or email events@concordnhchamber.com.

Stay informed of critical issues at Chamber forums

(Continued from page 1.) Many forums address challenging topics, but often the presentations offer surprising and uplifting perspectives. In December, the Chamber held a virtual forum on the predicted 2023 economy, sponsored by Eversource Energy Services. Brian Gottlob, Director of the NH Economic & Labor Market Information Bureau, provided concrete data with positive reports for New Hampshire, especially compared to the rest of the country. Since 2015, New Hampshire had the fifth largest percentage increase in population of 25-29-year-olds in the U.S. New Hampshire presents other positive signs for economic improvement, including data to show it is leading all of the other New England states in job recovery, and that restaurant seating is above pre-pandemic levels, and has increased faster than the U.S. overall. While Gottlob's forecast for 2023 reflected a slow growth year, attendees were encouraged by indications of economic recovery.

All Chamber forums are recorded, allowing anyone in the community to access these valuable presentations. ConcordTV, Your Community Media Center typically brings a small film crew to capture the event. "We cannot thank ConcordTV enough for their ongoing support," said Sink. "These events often unveil exciting news for the city—announcements on new development projects, messages from prominent leaders, and timely information for business owners. There's nothing like being in the room and speaking face-to-face with area leaders, but recording these presentations allows us to open up the conversations to a much larger audience."

The Chamber's next forum will be held virtually on Thursday, February 9 at 9 a.m. The event will focus on the New Hampshire Paid Family and Medical Leave Plan (NH PFML), a new voluntary employee benefit available to employers and employees. Information will be presented by Catherine Keane, Deputy Commissioner of the NH Department of Administrative Services (DAS) and Richard Lavers, Deputy Commissioner of the NH Employment Security (NHES). Then in March, the Chamber will host its annual State of the State forum with Governor Chris Sununu. Visit concordnhchamber.com to learn more. Register online or call (603) 224-2508 to sign up for these upcoming events.

Read the latest Chamber staff updates

Thank you, Trieste Philbrook!

The entire Chamber team wishes Trieste Philbrook a special thank you for her hard work as Events and Development Manager. We're sad she will be leaving the Chamber next week, but thrilled that she is stepping into an exciting new role at Mariner Wealth Advisors—a member company! Trieste brought our events back to life after the COVID-19 pandemic, bringing hundreds of people together at awards ceremonies, monthly forums, our annual Business Showcase trade show, and sold-out Funds for Education Golf Tournament. She brought so many fresh, new ideas to our team, recruited enthusiastic volunteers to support our mission, and always brought energy and fun to our events. But the best news is that Trieste will still be managing these 2023 events: Business Showcase and Funds for Education Golf Tournament. Thank you, Trieste, for all that you've done to help our organization grow, and congratulations on this new opportunity!



Trieste Philbrook is the fourth individual from the left (with the cool shades).



Bryanna Marceau is center, at her IOM graduation in Tucson, AZ.

Bryanna Marceau graduates from Institute for Organization Management

Bryanna Marceau, our Vice President of Operations and Programs, has graduated from the premier development program for chamber professionals, and has received the recognition of IOM. Awarded to all graduates of the Institute program, the IOM Graduate Recognition signifies the individual's completion of 96 credit hours of course instruction in non-profit management. Institute's curriculum consists of four weeklong sessions at different university locations throughout the country. Through a combination of required courses and electives in areas such as leadership, advocacy, marketing, finance, and membership, Institute participants are able to enhance their own organizational management skills and add new fuel to the organizations they serve.

Bryanna Marceau has served the Greater Concord Chamber of Commerce since 2016, and was promoted to Vice President of Operations and Programs in 2021. She is responsible for administrative operations, and serves as staff coordinator for Leadership Greater Concord (LGC) and Capital Area Student Leadership (CASL)—two prestigious programs for area professionals, and high school sophomores. Congratulations, Bryanna, this is a huge achievement! We're so lucky to have you on our leadership team.

THANK YOU for renewing your memberships!

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Allstate Thompson Insurance Agency, Inc.
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CASA of New Hampshire
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Commercial Driving School
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BUSINESS FOCUS: Individual Retirement Accounts

REQUIRED MINIMUM DISTRIBUTIONS

By Rodger O. Howells, CPA, MST, Rodger O. Howells, LLC



Traditional and Roth Individual Retirement Accounts (IRAs) are tax-friendly investment accounts that individuals can utilize to save for retirement. The taxation of distributions from IRAs was discussed in the January 2023 Chamber Review newsletter.

Required minimum distributions from traditional IRAs

Once a taxpayer reaches the age of 73 annual distributions are required. The required minimum distribution (RMD) is calculated by dividing the total value of all traditional IRAs by the life expectancy of the taxpayer referenced in the Internal Revenue Service (IRS) *Single Life Expectancy Table*. Married taxpayers with an age gap of more than 10 years and whose spouse is the sole beneficiary of the IRA use the IRS *Joint Life Expectancy Table* to calculate RMDs.

Inherited traditional IRA required minimum distributions

Distributions from inherited IRAs when the IRA owner was under age 73 at the date of death

A sole-beneficiary-surviving-spouse may elect to transfer the decedent's IRA into a new IRA. The new IRA would require distributions to the surviving spouse when the surviving spouse reaches the age of 73.

Other individual IRA beneficiaries must distribute the entire IRA balance within

10 years. There is no requirement that a portion of the balance be withdrawn each year under the 10-year rule.

Eligible Designated Beneficiaries (EDBs) which include individuals less than 10 years younger than the IRA owner, minor children and disabled or chronically ill individuals may use their own life expectancy to determine the RMD.

Non-designated beneficiaries such as estates, trusts, and charities must withdraw the entire IRA balance by the end of the fifth calendar year following the IRA owner's death. There is no requirement that a portion of the balance be withdrawn each year under the five-year rule.

Distributions from inherited IRAs when the IRA owner was age 73 or older at the date of death

The RMD rules apply to the IRA owner in the year of death. If the required distribution was not made prior to death, the beneficiaries must withdraw the RMD in the year of death. This is in addition to the distribution rules discussed below.

A sole-beneficiary-surviving-spouse may elect to transfer the decedent's IRA into a new IRA. The new IRA would require distributions to the surviving spouse

when the surviving spouse reaches the age of 73.

EDBs may use their own life expectancy to determine the RMD. Other individual IRA beneficiaries are required to take annual distributions at least as rapidly as the method used prior to the IRA owner's death. Additionally, the entire IRA balance must be distributed in 10 years.

Non-designated beneficiaries must calculate the RMD based on the life expectancy of the decedent. The five-year rule discussed above is not available if the IRA owner was age 73 or older at the date of death.

Required minimum distribution rules for Roth and inherited Roth IRAs

Roth IRAs do not have RMDs during the life of the owner. Roth IRAs inherited by a non-spouse are subject to the same RMD rules as traditional IRAs.

A sole-beneficiary-surviving-spouse of a Roth IRA may elect to transfer the decedent's Roth IRA into a new Roth IRA. If this election is made, no distributions would be required during the surviving spouse's lifetime.

Kaylee Montminy, a tax and accounting associate with Rodger O. Howells, LLC, assisted with the preparation of this article. Kaylee earned her Master of Science in Accounting from Southern New Hampshire University.

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GCG congratulates its colleague, Peter Cline



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BUSINESS FOCUS: Remote work is here to stay

REVISITING EMPLOYMENT LAW ISSUES

By Beth A. Deragon, Esq., Pastori | Krans, PLLC

Two years ago, I wrote an article for this newsletter about employment law issues related to remote workers, highlighting compliance issues that many thought would be temporary in nature. The data from the past two years supports what we always knew, but what some businesses were loath to believe—employees are just as, if not more, productive working from home. Equally as important, working from home enables employees to have a modicum of work-life balance, including managing high levels of stress, resulting in higher job satisfaction and employee retention. Whether your workforce is partially remote or you have flexible work schedules for employees, remote workers are a permanent part of doing business. Businesses have an opportunity to tap into a talent pool that expands beyond our borders. However, management of remote workers located in different states presents legal issues that should be considered and assessed on an ongoing basis.

In terms of wage and hour compliance, the state in which the employee performs work will likely dictate wage and hour, unemployment compensation, worker's compensation, anti-discrimination, independent contractor, and non-competition agreement laws that apply. For example, if your business is based in

NH, and you have an employee working remotely in Mass, and you fire that employee, final wages must be paid on the date of termination (not within 72 hours, per NH law), and must include payout of unused accrued vacation or paid time off. Your employee working remotely in Texas is not protected under Texas law from harassment based on sexual orientation, however his counterpart in NH does have such protection. Will the company culture aim to offer the widest scope of protections for classes of individuals regardless of the limitations of certain jurisdictions? If you hire an employee who will work remotely in California and routinely require non-competition agreements, those will not be enforceable in California, but you could consider non-solicitation and non-disclosure agreements. Whereas, your NH based employees can be given non-competition agreements which could be enforceable. These examples illustrate the importance of taking the time to consider employment-related legal issues when hiring employees who will work remotely in a state other than NH.

There are other compliance issues that relate to employees, whether they work in the office or remotely, but might require more vigilance for remote workers. Remote employees who are paid on an hourly basis must keep accurate track of all hours worked for overtime purposes. If remote workers are answering work-related emails past normal business hours, the time spent doing so is considered time worked, and must be recorded. Having overtime policies in place, and training management to engage hourly remote employees during traditional business hours, may prove essential to keeping overtime costs in check and minimizing wage and hour violations.

Remote workers are here to stay. While there are challenges to compliance, with planning and vigilance they can be easily

overcome and worth the effort. Once the appropriate systems are in place, your business can enjoy the profits.

Beth A. Deragon is of counsel at the law firm of Pastori | Krans, PLLC. She focuses her practice on counseling and training businesses on employment practices and defending businesses in employment litigation. Attorney Deragon authors the NH chapter of Employment at Will: A State-by-State Survey (First & Second Editions), ABA Section of Labor and Employment Law, Bloomberg BNA. She was awarded Best Lawyers® 2016-2023: Employment Law - Management; Super Lawyers®: Employment & Labor Law - Employer 2018-2023; and Martindale-Hubbell® Peer Review Ratings™, AV Preeminent Rating (2018-2023).

The attorneys at Pastori | Krans, PLLC are innovative problem solvers who approach each dispute from a common sense, results-oriented objective. The firm concentrates in the areas of employment law, family law, mediation, and civil litigation (including employment law, business disputes, and personal injury).



Beth Deragon

PASTORI | KRANS

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Check out visitconcord-nh.com !

Our tourism blog recently featured articles on Concord NH Winter Fest, vegan food, fitness options, and hot chocolate in Concord. Follow our channels for great content, fun winter photos, community events and more.

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5 | February 2023



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For I am persuaded, that neither death, nor life, nor angels, nor principalities, nor powers, nor things present, nor things to come, nor height, nor depth, nor any other creature, shall be able to separate us from the love of God, which is in Christ Jesus our Lord
Romans 8:38, 39

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Tourism is booming in New Hampshire, and the Merrimack Valley Region is seeing an outstanding increase in travel. It's a great time to advertise in our 2023 Guidebook to Greater Concord! We produce this glossy magazine in partnership with the Concord Monitor, and send copies to people and businesses all over the county. Contact Steve Paré, Concord Monitor, at spare@cmonitor.com to book your ad.



MEETING CALENDAR

February

LGC Steering Committee
Feb. 1 (Wed) 8 am Zoom

Ambassadors
Feb. 1 (Wed) 4 pm

Chamber Connections (Fall)
Feb. 2 (Thurs) 7:30 am

Creative Concord
Feb. 7 (Tue) 8:30 am

Business After Hours with Launch NH
Feb. 7 (Tue) 5:30 pm

Leadership Greater Concord Session Day
Feb. 8 (Wed)
Government and Politics

Webinar: NH Paid Family and Medical Leave
Feb. 9 (Thurs) 9 am Zoom

Chamber Connections (Spring)
Feb. 9 (Thurs) 4 pm

State Government Affairs
Feb. 14 (Tues) 8 am Zoom

Concord Young Professionals Network (CYPN) at NH Pizza Co
Feb. 15 (Wed) 5:30 pm

Chamber Connections (Fall)
Feb. 16 (Thurs) 7:30 am

Board of Directors
Feb. 16 (Thurs) 5:30pm
Common Man

CASL Steering Committee
Feb. 17 (Fri) 8am

Capital Area Student Leadership Reception
Feb. 21 (Tue) 5 pm

Chamber Connections (Spring)
Feb. 23 (Thurs) 4pm

March

LGC Steering Committee
March 1 (Wed) 8 am Zoom

Capital Area Student Leadership Orientation
March 6 (Mon) 4:30 pm

Creative Concord
March 7 (Tue) 8:30 am Zoom

Leadership Greater Concord Session Day
March 8 (Wed)
Health & Human Services

Capital Area Student Leadership Session Day
March 8 (Wed)

Executive Committee
March 8 (Wed) 8 am Zoom

Ambassadors
March 8 (Wed) 4 pm

Chamber Connections (Spring)
March 9 (Thurs) 4 pm

State Government Affairs
March 14 (Tues) 8am Zoom

Business After Hours at Northwoods Brewery
March 14 (Tue) 5:30pm

Capital Area Student Leadership Session Day
March 15 (Wed)

Concord Young Professionals Network (CYPN) at Breezeline
March 15 (Wed) 5:30 pm

Board of Directors
March 16 (Thurs) 8 am Zoom

Capital Area Student Leadership Session Day
March 22 (Wed)

Chamber Connections (Spring)
March 23 (Thurs) 4 pm

CYPN Steering Committee
March 27 (Mon) 3pm

Meet Your Chamber
March 29 (Wed) 8-9 am

Chamber Connections (Spring)
March 30 (Thurs) 4 pm

Leadership Greater Concord (LGC) Scholarship Breakfast
March 31 (Fri) 8 am

Art Gallery

See artwork by
Kate Higley on
display in our
Visitor Center
this month!

Snow Policy If Concord Schools are delayed or closed as a result of inclement weather, all morning committee meetings (unless virtual) are cancelled. Staff will be in touch to reschedule.

Contact Us

(603) 224-2508

info@concordnhchamber.com

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