West Virginia Appendix

Key Subsidy Programs

<table>
<thead>
<tr>
<th>Program</th>
<th>Annual Cost</th>
<th>Monitoring, Enforcement &amp; Penalty Score*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic Opportunity Tax Credit - corporate income tax and other</td>
<td>$2.6 million (2006)</td>
<td>75/100</td>
</tr>
<tr>
<td>credits for job creation and investment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Film Industry Investment Act - corporate income tax and other</td>
<td>$10 million (2011)</td>
<td>44/100</td>
</tr>
<tr>
<td>credits based on film production expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governor’s Guaranteed Work Force Program - awards up to $2,000</td>
<td>$3.7 million (2010)</td>
<td>47/100</td>
</tr>
<tr>
<td>per employee for customized workforce training</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing Investment Tax Credit - corporate income tax and</td>
<td>$2.4 million (2006)</td>
<td>35/100</td>
</tr>
<tr>
<td>other credits for industrial investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strategic R&amp;D Tax Credit - corporate income tax and other credits</td>
<td>$1.7 million (2006)</td>
<td>35/100</td>
</tr>
<tr>
<td>based on qualified research and development expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Average Monitoring, Enforcement &amp; Penalty Score for All Programs</strong></td>
<td></td>
<td><strong>47/100</strong></td>
</tr>
</tbody>
</table>

*Adjusted to reflect the program's performance standards score in *Money for Something*. See next page for unweighted scoring details.
### Money-Back Guarantees for Taxpayers

**Scoring Details for West Virginia Programs**

<table>
<thead>
<tr>
<th>Reporting</th>
<th>Maximum possible score for category</th>
<th>Economic Opportunity Tax Credit</th>
<th>Film Industry Investment Act</th>
<th>Governor’s Guaranteed Work Force Program</th>
<th>Manufacturing Investment Tax Credit</th>
<th>Strategic R&amp;D Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Has a requirement that recipients report to agency on performance outcomes (20 pts)</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>Verification</td>
<td>Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)</td>
<td>20</td>
<td>0</td>
<td>20</td>
<td>20</td>
<td>0</td>
</tr>
<tr>
<td>Type of Penalties</td>
<td>Penalty takes the form of recapture (10 pts)</td>
<td>10</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Penalty takes the form of rescission or program is performance based (5 pts)</td>
<td>5</td>
<td>0</td>
<td>5</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Penalty takes the form of recalibration (5 pts)</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>Scope of Penalties</td>
<td>Mandatory penalties for failure to meet performance requirements with no exceptions* (20 pts)</td>
<td>20</td>
<td>15</td>
<td>20</td>
<td>20</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Mandatory penalties for failure to meet performance requirements with some exceptions (15 pts)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Discretionary penalties for failure to meet performance requirements (10 pts)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Online Disclosure of Enforcement Practices</td>
<td>Online publication of statistics on use of penalties (10 pts)</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Online publication of names of companies found to be non-compliant (5 pts)</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Online publication of names of companies penalized and dollar amounts (5 pts)</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total unweighted score</td>
<td>100</td>
<td>50</td>
<td>70</td>
<td>65</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>TOTAL SCORE adjusted to reflect the program's performance standards score in <em>Money for Something</em></td>
<td>100</td>
<td>75</td>
<td>44</td>
<td>47</td>
<td>35</td>
<td>35</td>
</tr>
</tbody>
</table>

*Programs deemed performance based automatically receive points in this category. For details on the programs see Appendix 4 in www.goodjobsfirst.org/moneyback.