

*Money for Something: Job Creation and Job Quality Standards in
State Economic Development Subsidy Programs*

www.goodjobsfirst.org/moneyforsomething

Pennsylvania Appendix

Key Subsidy Programs

Program	Annual Cost	Performance & Job Quality Score*
Film Production Tax Credit - tax credits worth 25% of qualified film production expenses incurred in the state	\$75,000,000 (2012)	10/100
Job Creation Tax Credit - corporate income tax credits worth up to \$1,000 per job for companies that increase employment	\$22,500,000 (2013)	60/100
Keystone Opportunity Zone (KOZ) Program - businesses located in KOZs are entitled to a bundle of subsidies, including property tax abatements, hiring credits, and sales and use tax exemptions	\$18,700,000 (2012)	0/100
Opportunity Grant Program - discretionary cash grants for businesses that expand in or relocate to the state	\$25,000,000 (2012)	50/100
Research and Development Tax Credit - transferable corporate income tax credits worth up to 20% of a company's increase in R&D spending	\$40,000,000 (2012)	10/100
Average Performance/Job Quality Scores for All Programs		26/100

*See next page for scoring details

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<i>Money For Something. Scoring Details for Pennsylvania Programs</i>		<i>Maximum possible score for category</i>	<i>Film Production Tax Credit</i>	<i>Job Creation Tax Credit</i>	<i>Keystone Opportunity Zone (KOZ) Program</i>	<i>Opportunity Grant Program</i>	<i>Research and Development Tax Credit</i>
Performance requirements	Job creation, job retention or training requirement (15 pts) Only investment and/or qualified expenditures requirements (10 pts) No performance requirements (0 pts)	15	10	15	0	15	10
	Rule on shifting jobs from an existing facility (10 pts)	10	0	10	0	0	0
	Duration requirement regarding jobs/facility (10pts)	10	0	10	0	10	0
Wage requirements	Market-based wage requirement (35 pts) Non-market based wage requirement (25 pts) No wage requirement (0 pts)	35	0	25	0	25	0
	Healthcare with employer premium obligation (30 pts) Healthcare without employer premium obligation (10 pts) No healthcare requirement (0 pts)	30	0	0	0	0	0
<i>Total before extra credit</i>		100	10	60	0	50	10
Extra credit categories	Has a wage requirement equal to at least 105% of average wage for the state, local area or industry sector (6 pts)	6	0	0	0	0	0
	Has one other benefit required beyond healthcare (5 pts); more than one other (10 pts)	10	0	0	0	0	0
	Wage or benefit requirements apply to part-time, temporary or contract workers, or employees of tenants in subsidized facilities (3 pts)	3	0	0	0	0	0
	Geographic hiring requirement (3 pts)	3	0	0	0	0	0
	Requirement regarding respect for labor rights (3pts)	3	0	0	0	0	0
<i>Total extra credit</i>		25	0	0	0	0	0
TOTAL AFTER EXTRA CREDIT		125	10	60	0	50	10

For details on the program see Appendix 3 and Appendix 4 in www.goodjobsfirst.org/moneyforsomething.