West Virginia Appendix

Key Subsidy Programs

Program	Annual Cost	Performance & Job Quality Score*
Economic Opportunity Tax Credit - corporate income tax and other credits for job creation and investment	$2,600,000 (2006)	100/100
Film Industry Investment Act - corporate income tax and other credits based on film production expenditures	$2,600,000 (2006)	18/100
Governor's Guaranteed Workforce Training Fund - awards up to $2,000 per employee for customized workforce training	$3,670,000 (2010)	28/100
Manufacturing Investment Tax Credit - corporate income tax and other credits for industrial investments	$2,400,000 (2006)	20/100
Strategic R&D Tax Credit - corporate income tax and other credits based on qualified research and development expenditures	$1,700,000 (2006)	20/100
Average Performance/Job Quality Scores for All Programs		**37/100**

*See next page for scoring details

Money For Something. **Scoring Details for West Virginia Programs**		*Maximum possible score for category*	*Economic Opportunity Tax Credit*	*Film Industry Investment Act*	*Governor's Guaranteed Work Force Program*	*Manufacturing Investment Tax Credit*	*Strategic R&D Tax Credit*
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*	*15*	*15*	*15*	*10*	*10*
	Rule on shifting jobs from an existing facility (10 pts)	*10*	*10*	*0*	*10*	*0*	*0*
	Duration requirement regarding jobs/facility (10pts)	*10*	*10*	*0*	*0*	*10*	*10*
Wage requirements	Market-based wage requirement (35 pts) Non-market based wage requirement (25 pts) No wage requirement (0 pts)	*35*	*35*	*0*	*0*	*0*	*0*
Healthcare requirements	Healthcare with employer premium obligation (30 pts) Healthcare without employer premium obligation (10 pts) No healthcare requirement (0 pts)	*30*	*30*	*0*	*0*	*0*	*0*
Total before extra credit		***100***	***100***	***15***	***25***	***20***	***20***
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*	*3*	*0*	*0*	*0*
	Requirement regarding respect for labor rights (3pts)	*3*	*0*	*0*	*3*	*0*	*0*
Total extra credit		*25*	*0*	*3*	*3*	*0*	*0*
TOTAL AFTER EXTRA CREDIT		***125***	***100***	***18***	***28***	***20***	***20***

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