

Arizona Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Arizona Job Training Program - grants to reimburse employers up to 75% of training expenses	\$15,000,000 (2010)	59/100
Quality Jobs Program -this new program provides Arizona income tax credits to companies creating new jobs in Arizona. The credit is valued at up to \$9,000 over a 3-year period per each new employee and offers a 5-year carry forward provision for any unused tax credits	\$30,000,000 (2011)	80/100
Research and Development Income Tax Credit - credits against corporate income tax based on increased R&D expenditures	\$47,998,117 (2008)	38/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		59/100

*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 Arizona Programs		<i>Maximum possible score for category</i>	<i>Arizona Job Training Program</i>	<i>Quality Jobs Program</i>	<i>Research and Development Income Tax Credit</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	20	20
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	20	20	20
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	10	10	0
	Penalty takes the form of rescission or program is performance based (5 pts)	5	5	0	5
	Penalty takes the form of recalibration (5 pts)	5	5	0	0
Scope of Penalties	Mandatory penalties for failure to meet performance requirements with no exceptions* (20 pts) Mandatory penalties for failure to meet performance requirements with some exceptions (15 pts) Discretionary penalties for failure to meet performance requirements (10 pts)	20	20	20	20
Online Disclosure of Enforcement Practices	Online publication of statistics on use of penalties (10 pts)	10	0	0	0
	Online publication of names of companies found to be non-compliant (5 pts)	5	0	0	0
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0
Total unweighted score		100	80	70	65
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	59	80	38

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