

Ohio Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Community Reinvestment Area (CRA) Program - property tax abatement up to 100% for businesses in designated areas (homeowners can also qualify)	Not available	30/100
Job Creation Tax Credit - refundable Commercial Activity Tax/income tax credits based on employees' personal income tax withholding	\$56,800,000 (2013)	75/100
Job Retention Tax Credit - tax credits for companies that retain employees in the state; may be applied against the Commercial Activity Tax	\$21,500,000 (2013)	53/100
Ohio Workforce Guarantee - job training grants for companies in certain industry sectors	\$11,600,000 (2009)	50/100
Rapid Outreach Program - infrastructure improvement grants awarded to companies engaged in manufacturing, R&D, high-tech, headquarters activities, and distribution	\$9,000,000 (2012)	38/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		49/100

*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 Ohio Programs		<i>Maximum possible score for category</i>	<i>Community Reinvestment Area (CRA) Program</i>	<i>Job Creation Tax Credit</i>	<i>Job Retention Tax Credit</i>	<i>Ohio Workforce Guarantee</i>	<i>Rapid Outreach Program</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	20	20	20	20
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	0	20	20	20	20
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	10	10	10	0	10
	Penalty takes the form of rescission or program is performance based (5 pts)	5	5	5	5	5	0
	Penalty takes the form of recalibration (5 pts)	5	0	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	10	10	10	20	10
Online Disclosure of Enforcement Practices	Online publication of statistics on use of penalties (10 pts)	10	0	10	0	0	0
	Online publication of names of companies found to be non-compliant (5 pts)	5	5	5	0	0	0
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	5	0	0	0
Total unweighted score		100	50	90	70	65	60
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	30	75	53	50	38

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