

Oklahoma Appendix

Key Subsidy Programs

| Program | Annual Cost | Monitoring, Enforcement & Penalty Score* |
|--|-------------------------|--|
| 21st Century Quality Jobs - quarterly cash rebates funded by worker personal income tax withholding for firms which meet job creation, wage, and benefit requirements | not available | 87/100 |
| Investment/New Jobs Tax Credit - corporate income tax and insurance premium tax credits, sales tax refunds for businesses which meet job creation, wage, and investment requirements | \$118,700,000 (2008) | 45/100 |
| Opportunity Fund - "deal closing" fund created in 2006; currently on hold | \$102,779 (2010) | 58/100 |
| Quality Jobs - quarterly cash rebates funded by worker personal income tax withholding for firms which meet payroll, wage, and benefit requirements | \$61,763,332 (2011) | 80/100 |
| Training for Industry - companies are reimbursed in part or in full for the cost of providing customized workforce training | \$5,500,000 (2008) | 50/100 |
| Average Monitoring, Enforcement & Penalty Score for All Programs* | | 64/100 |

*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 Oklahoma Programs | | <i>Maximum possible score for category</i> | <i>21st Century Quality Jobs</i> | <i>Investment/ New Jobs Tax Credit</i> | <i>Opportunity Fund</i> | <i>Quality Jobs</i> | <i>Training for Industry</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 | 20 | 20 | 20 | 20 | 0 |
| Type of Penalties | Penalty takes the form of recapture (10 pts) | 10 | 0 | 0 | 10 | 0 | 0 |
| | Penalty takes the form of rescission or program is performance based (5 pts) | 5 | 5 | 5 | 0 | 5 | 5 |
| | Penalty takes the form of recalibration (5 pts) | 5 | 0 | 0 | 0 | 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 | 20 | 20 |
| Online Disclosure of Enforcement Practices | Online publication of statistics on use of penalties (10 pts) | 10 | 0 | 0 | 0 | 0 | 0 |
| | Online publication of names of companies found to be non-compliant (5 pts) | 5 | 0 | 0 | 0 | 0 | 0 |
| | Online publication of names of companies penalized and dollar amounts (5 pts) | 5 | 0 | 0 | 0 | 0 | 0 |
| Total unweighted score | | 100 | 65 | 65 | 70 | 65 | 45 |
| TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i> | | 100 | 87 | 45 | 58 | 80 | 50 |

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