

Oregon Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Employer Workforce Training Fund/Governor's Strategic Training Fund - grants to finance company costs in retraining incumbent workers	not available	48/100
Oregon Production Investment Fund - income tax credits provided to firms or individuals to offset private contributions to the state film production fund; these are used to rebate cost of goods and services purchased in the state, and provide cash payments worth 16% of wages paid to film production employees	\$2,900,000 (2012)	38/100
Research Tax Credit - corporate income tax credits based on increased R&D expenditures	\$6,950,000 (2012)	38/100
Strategic Investment Program - exempts a portion of capital investments from property taxes for large manufacturing and high-tech companies	\$95,600,000 (2012)	39/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		41/100

*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 Oregon Programs		<i>Maximum possible score for category</i>	<i>Employer Workforce Training Fund/ Governor's Strategic Training Fund</i>	<i>Oregon Production Investment Fund</i>	<i>Research Tax Credit</i>	<i>Strategic Investment Program</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	20	20	20
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	20	20	20	20
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	10	0	0	10
	Penalty takes the form of rescission or program is performance based (5 pts)	5	5	5	5	0
	Penalty takes the form of recalibration (5 pts)	5	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	15
Online Disclosure of Enforcement Practices	Online publication of statistics on use of penalties (10 pts)	10	0	0	0	0
	Online publication of names of companies found to be non-compliant (5 pts)	5	0	0	0	0
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0	0
Total unweighted score		100	75	65	65	65
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	48	38	38	39

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