

Pennsylvania Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Film Production Tax Credit - tax credits worth 25% of qualified film production expenses incurred in the state	\$75,000,000 (2012)	35/100
Job Creation Tax Credit - corporate income tax credits worth up to \$1,000 per job for companies that increase employment	\$22,500,000 (2013)	63/100
Keystone Opportunity Zone (KOZ) Program - businesses located in KOZs are entitled to a bundle of subsidies, including property tax abatements, hiring credits, and sales and use tax exemptions	\$18,700,000 (2012)	23/100
Opportunity Grant Program - discretionary cash grants for businesses that expand in or relocate to the state	\$25,000,000 (2012)	58/100
Research and Development Tax Credit - transferable corporate income tax credits worth up to 20% of a company's increase in R&D spending	\$40,000,000 (2012)	35/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		43/100

*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 Pennsylvania Programs		<i>Maximum possible score for category</i>	<i>Film Production Tax Credit</i>	<i>Job Creation Tax Credit</i>	<i>Keystone Opportunity Zone (KOZ) Program</i>	<i>Opportunity Grant Program</i>	<i>Research and Development Tax Credit</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	0	20	20
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	10	10	10	10	10
	Penalty takes the form of rescission or program is performance based (5 pts)	5	0	0	5	0	0
	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	10	15	10	15	10
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	60	65	45	65	60
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	35	63	23	58	35

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