

Wisconsin Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Customized Labor Training Fund - a cash-grant program for manufacturing companies covering up to 50% of employee training costs	\$788,196 (2008)	69/100
Economic Development Tax Credit Program - corporate income tax credits for companies locating or expanding in five types of special zones	\$31,761,834 (2011)	75/100
Film Tax Credit Program (Film Production Services & Production Company Investment Tax Credits) - discretionary tax-credit awarded to companies on qualified film production expenses; drastically reduced in 2009 due to controversy, it is now capped at \$500,000	\$500,000 (2011)	42/100
Major Economic Development Program (MED) - grants and loans of up to 75% of capital investment costs for companies creating more than 100 jobs; officials indicate that the program will not be as rigorously used in the future as other programs	\$6,000,000 (2009)	58/100
Transportation Economic Assistance Program (TEA) - a funding stream for transportation improvements built to benefit a company expanding or relocating in the state	\$4,000,000 (2009)	55/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		60/100

*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 Wisconsin Programs		<i>Maximum possible score for category</i>	<i>Customized Labor Training Fund</i>	<i>Economic Development Tax Credit Program</i>	<i>Film Tax Credit Program</i>	<i>Major Economic Development Program (MED)</i>	<i>Transportation Economic Assistance Program (TEA)</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	0	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	5	5	5	5	5
	Penalty takes the form of recalibration (5 pts)	5	0	0	5	0	5
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	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	5	5	0	5	5
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0	0	0
Total unweighted score		100	60	60	60	80	75
TOTAL SCORE adjusted to reflect the program's performance standards score in Money for Something		100	69	75	42	58	55

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