

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
Alabama	Alabama Industrial Development Training	A company must create at least 10 full-time jobs but is not required to hire trainees.
	Enterprise Zone Credit	A company has to invest at least \$10,000 and hire at least 5 employees for at least 9 months. At least 30% of new employees must have been formerly unemployed; 35% of workers must be enterprise zone residents and must have received public assistance, have been considered unemployable, or lacking basic skills.
	Film Production Rebates	A production company must have expenditures between \$500,000 and \$10 million (or for a soundtrack project between \$50,000 and \$300,000). For a sales, use and lodging tax exemption, a company must spend \$150,000 within 12 months.
	Income Tax Capital Credit	Depending on the type of industry, size of a business and location, a company must invest between \$500,000 and \$100 million and create between 5 and 50 full-time jobs. A company has to maintain the required minimum of jobs for the life of the credit.
	Industrial Development Grant Program	A company is required to invest in a qualifying project. The subsidy is a percentage of the capital costs.
Alaska	Alaska's Clear and Equitable Share/ Oil and Gas Production Tax Credits	There are 5 different tax credits covered by this program, each based only on the amount of capital expenditures made with no minimum amount required. The two primary credits are 1) a qualified expenditure credit and 2) either a credit for expenses not offset by revenue (losses) or an income tax deduction for profits.
	Commercial Fishing Revolving Loan Program	None
	Development Finance Program	None
	Film Industry Tax Credit	Producers must spend at least \$100,000 in qualified expenditures.
Arizona	Arizona Job Training Program	Companies must pay 25-50% of training costs to receiving matching funds from state.

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Arizona	Quality Jobs Tax Credit Program	Companies must hire 25 new employees and invest \$5 million in urban areas. In rural areas, they must hire 5 new employees and invest \$1 million.
	Research and Development Income Tax Credit	Increases in research and development expenditures over the last tax year's expenditures may be claimed against tax liability as credits.
Arkansas	Arkansas Advantage Income Tax Credit	Corporate income tax credit for job creation based on the payroll of new, full-time, permanent employees hired as a result of the project. Four different payroll thresholds (ranging from \$50,000 to \$125,000) depending on predetermined zones within the state. Jobs must be in existence for the entire time the company is receiving the credit.
	Business and Industry Training Program	Companies receive financial assistance to recruit workforce required for new and expanding businesses.
	InvestArk Sales and Use Tax Credits	Requires at least a \$5 million investment in plant or equipment for new construction, expansion or modernization. The investment threshold must be reached within 4 years.
	Targeted Business Incentives	Companies must have an annual payroll between \$100,000 and \$1 million.
	TaxBack Sales and Use Tax Refund	The company must spend \$100,000 in capital investments over a 4-year period.
California	Employment Training Panel	All trainees must be guaranteed jobs; no minimum number of trainees needed to qualify.
	Enterprise Zone Program	Companies must hire the unemployed or zone residents to receive tax credits. Tax benefits are also available for various business expenditures.
	Film and TV Production Tax Credit	Qualified expenditures on film productions may be taken as credits against tax liability.
	Research and Development Tax Credit	Qualified increases in expenditures on research and development activities may be taken as credits against tax liability.
Colorado	Colorado FIRST/ Existing Industry Training Program	Recipients must use funds to train new employees whose wages meet certain thresholds and pay 40% of job training expenses.

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Colorado	Enterprise Zone Program	Companies that construct a new business facility are entitled to a raft of credits against tax liability. Most credits are based on making capital investment or hiring new employees.
	Job Growth Incentive Tax Credit	Recipients must create 20 jobs, unless they are in a rural enterprise zone, in which case the requirement is 5 new jobs.
	Strategic Fund	Recipients must create an unspecified number of new jobs that will be maintained for 1 year, make capital investment of greater than \$100,000 per employee, and receive matching local subsidy commitments.
Connecticut	Enterprise Zone and Urban Jobs Tax Credits	Recipients must create at least 300 jobs and/or make eligible capital investments. Recipients creating more than 2,000 jobs may be eligible to receive a larger subsidy. Facilities receiving subsidies must maintain operations in the state for 10 years.
	Film Tax Credits (Industry, Infrastructure, Digital Animation)	All three versions of film tax credits require the recipient to report back to the state about jobs and payroll. To qualify for the digital animation credit, recipients must create 200 jobs. To qualify for the infrastructure credit, recipients must make a \$3 million capital investment.
	Jobs Creation Tax Credit (aka New Jobs Creation Tax Credit)	Recipients must create at least 10 jobs. Previously, recipients had to create 50 jobs; however, the state recently lowered that threshold. Companies have 3 years to create the jobs once approved for the subsidy, and jobs must be kept for 4 years.
	Manufacturing Assistance Act	Performance requirements vary tremendously among deals. Most requirements are facility-specific and some contain loose job creation requirements. Those with job creation requirements are tracked years after the award is made. Some companies are required to keep jobs over a short period of time, typically around three years. These requirements are disclosed in the Department of Economic and Community Development's annual report.

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Connecticut	Urban and Industrial Site Reinvestment Tax Credit	Companies must invest at least \$5 million, unless the project involves preservation or redevelopment of at least four housing units, in which case at least \$2 million must be invested. The program states that companies must only create a "significant" number of jobs. Some documents imply that if the company receives more than \$1 million in subsidies, it must hire at least 100 or more full-time employees. Subsidized facilities and jobs must be maintained for 10 years.
Delaware	Bank Franchise Tax Credits	Companies receive a credit for each new qualified employee in excess of 50 above the number employed by the company during the base year. This job-creation threshold will increase from 50 to 200 employees on January 1, 2012. A new investment of \$15,000 per qualified employee is also required.
	Blue Collar Jobs Tax Credits	Businesses must invest at least \$200,000 and hire at least five employees during a 12-month period. The jobs cannot be shifted from another facility and must be maintained for the entire duration that the company is receiving tax credits.
	Blue Collar Training Grant Program	Companies must train at least 5 employees, make an investment of at least \$200,000, and provide a minimum 1:1 match of training funds.
	Delaware Strategic Fund	Financial assistance is based on the projected tax revenue from the number of net new jobs created in the state. Job-creation targets and requirements that jobs be kept in place for a certain period of time are built into individual contracts with companies.
District of Columbia	Discretionary Property Tax Breaks	None
	Discretionary Sales and Use Tax Exemptions and Abatements	None
	New E-Economy Transformation Act of 2000 (NET 2000)	For the tax credits tied to wages, recipients must relocate at least 2 qualified employees to DC. Companies receiving property tax abatements or a statutory rate reduction are not required to meet any performance benchmarks.
	Payments-In-Lieu-Of-Taxes (PILOTs)	None
	Tax Increment Financing (TIF)	None

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Florida	Capital Investment Tax Credit	A company in a high-impact sector must create at least 100 new jobs and make a \$25 million investment; a company in a target industry must create or retain 1,000 jobs (at least 100 jobs must be new) and make an investment of \$100 million; a headquarters facility must create at least 1,500 jobs and make an investment of \$250 million.
	Economic Development Transportation Fund	There is no specific number of jobs to be created, but rather the subsidy is based on the number of created or retained jobs (up to \$7,000/job) and the total project cost. The subsidy is granted to local authorities to "alleviate transportation problems" and cannot be used to relocate companies from one part of the state to another unless there is a compelling reason.
	Enterprise Zone Program	For credits against wages paid to workers, there is no specific number of jobs to be created but the total number of full-time jobs has to be greater than the total was 12 months before the application date. Jobs have to remain in existence for a minimum of 3 months.
	Qualified Target Industry Tax Refund	A company must create at least 10 full-time equivalent jobs or, if expanding, increase employment by 10%, whichever is greater. The subsidy cannot be used to relocate companies from one part of the state to another unless there is a compelling reason.
	Quick Action Closing Fund	A company must create jobs and make an investment; details are specified in individual contracts.
Georgia	Investment Tax Credit	A manufacturing or telecommunications company must invest at least \$50,000 and must have been in operation in the state for three years prior to that investment.
	Job Tax Credit	In tier 1, a company has to create 5 jobs; in tier 2, 10 jobs; in tier 3, 15 jobs; in tier 4, 25 jobs; and in areas of "pervasive poverty," 2 jobs. Jobs have to be maintained in each year the credit is claimed and have to be retained for one year before the credit is received. Jobs cannot be transferred and cannot have a predetermined end date.
	Mega Project Tax Credit	Within 6 years, a company has to create and retain for 5 years at least 1,800 new full time jobs and either invest \$450 million in property or have \$150 million in annual payroll. Jobs cannot have a predetermined end date. Credits are allowed on up to 3,300 jobs.

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Georgia	OneGeorgia EDGE (Economic Development, Growth and Expansion) Fund Program	A company must create or retain jobs and make an investment; details are included in a Performance and Accountability Agreement. A project cannot relocate from one community in the state to another.
	Quality Jobs Tax Credit	A company must create at least 50 new jobs with no predetermined end date and maintain them for 5 years in order to receive the credit.
Hawaii	Capital Goods Excise Tax Credit	Companies receive a tax credit on the purchase of capital goods with no minimum investment required. The depreciable property the company is receiving the credit on must be maintained for at least three years.
	Employment and Training Fund Statewide Training Grants	The employer is required to contribute 50% of the training costs. The number of employees to be trained are written into individual contracts.
	Enterprise Zones	Businesses already in an EZ must increase their average annual number of full-time employees by at least 10% by the end of the first year, maintain that level for years 2 and 3, and increase the average annual number of full-time employees by at least 15% annually in years 4 to 7. Businesses that start up in or move to an EZ must increase their average annual number of full-time employees by at least 10% by the end of the first year. The average annual number of full-time employees at the end of years 2 to 7 can fluctuate but cannot be less than the number of employees required at the end of the first year.
	Film & Digital Media Income Tax Credit (Act 88)	Companies must spend a minimum of \$200,000 in qualified production costs and make a financial or in-kind contribution for educational or workforce development efforts, in partnership with related local industry labor organizations, educational institutions, educational institutions, or both. This contribution must be at least .001% of total expenditures, up to \$1000.
	High-Technology Tax Credits (Act 221/ACT 215)	A business must be designated as a Qualified High-Tech Business by establishing either 1) that more than 50% of all activities are qualified research, and 75% of that research takes place in Hawaii, or 2) that 75% of the business' gross income is derived from qualified research and received from products sold or services performed in the state. There are no minimum thresholds for investment.

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Idaho	3% Investment Income Tax Credit	Companies eligible for the federal investment tax credit can also apply those qualified capital expenditures against state tax.
	New Jobs Income Tax Credit	One new full time employee must be hired to qualify for this credit.
	Production Equipment and Supplies Sales Tax Exemption	Qualified expenditures on certain production equipment supplies are exempted from tax.
	Research and Development Activity Income Tax Credit	Qualified expenditures on research and development are exempt from taxation.
	Workforce Development Training Fund Program	Qualified training expenses are reimbursed.
Illinois	Economic Development for a Growing Economy (EDGE) Tax Credit	Different thresholds apply depending on the size of the company. For companies with more than 100 employees: must create 25 new jobs and invest \$5 million. For less than 100 employees: must create 5 new jobs and invest \$1 million. EDGE tax credits typically last 10 years meaning that those jobs and facilities must be kept in Illinois for the duration of the contract.
	Enterprise Zone Program	Illinois Enterprise Zones allow for a wide variety of subsidies. The law specifically allows for 8 different kinds of state subsidies and 5 different kinds of local subsidies. For this study, we focused on the requirements relating to the State Utility Tax Exemption and the Machinery and Equipment Sales Tax Exemption. Specifically, these programs require capital investment, are tied to making qualified expenditures, and require the creation of jobs. The state does not appear to set minimum thresholds on these requirements. The state requires jobs and facilities in the zone to last for the duration of the subsidy. Subsidies last an initial 5 years and can be extended indefinitely for 5 year-year periods.
	Film Production Services Tax Credit	Recipients must make qualified film expenditures. 30% of Illinois production spending can be reimbursed as well as 15% of Illinois labor expenditures.

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Illinois	IDOT Economic Development Program	The program does not have mandatory minimum job creation/retention thresholds, but it does require job creation or retention be an aspect of the project. The recipient has 5 years from the date of funding in which to complete the job creation metrics. The recipient must report on job creation for five years. The law does not require jobs to be created and kept over a period of time.
	Large Business Development Assistance Program	Forgivable loans and grants made through this program must create or retain 300 full-time equivalent jobs. The state caps the amount of project costs it will support at 25%. The state also caps the cost-per-job at \$5,000. Jobs typically cannot be shifted from another facility within the state; however, this requirement can be waived the project results in "significant job growth." Jobs must be created or retained over a 2-year period.
Indiana	Economic Development for a Growing Economy (EDGE) Tax Credits	The program requires a positive fiscal impact to the state; the key driver in the model is new payroll. There is no specific number of jobs required, but unless the recipient creates a significant number of jobs, it would not create a positive fiscal impact. The facility and jobs must be maintained for 2 years beyond the contract. Typically, contracts last for 10 years and therefore jobs and facilities must be kept in the state for 12 years.
	Enterprise Zone Program	There is no specific job creation or other requirement from the state. Local enterprise zones may create various eligibility standards. The state forbids intra-state job shifting.
	Hoosier Business Investment Tax Credit (HBITC)	This tax credit is tied to the size of capital investment. Up to 30% of capital investment expenditures may be turned into tax credits. Facilities and jobs associated with the subsidy must be kept in Indiana for 10 years or the useful life of the facility according to federal tax rules.
	Skills Enhancement Fund (SEF)	Recipients must make qualified training expenditures which are matched by the state on a 1:1 basis. Jobs and facilities must be kept for 5 years.
	Twenty-First Century Research and Technology Fund (21 Fund)	According to state officials, jobs are not factored into award calculations. The program requires recipients to raise matching seed funding or achieve progress developing the business as laid forth in its business plan.



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Iowa	Enterprise Zone (Business Only)	A company must investment at least \$500,000 and create or retain 10 full-time equivalent jobs over 3 years. The jobs must be maintained for additional 2 years. A company cannot relocate form one area in the state to the Enterprise Zone.
	High Quality Job Creation Program	Up to 30 full-time equivalent jobs must be created or retained and up to \$500,000 investment must be made to receive between a credit of 1% to 5% or a refund; if a company creates 31-101 or more jobs and invest at least \$10 million, it can receive up to 10% credit, refund or exemption. Jobs have to be created within 3 years and maintained for 2 years. A company cannot relocate from one area in the state to another one.
	Industrial New Jobs Training Program (260E)	A company has to increase employment by at least 10% to receive “up to 50% of the annual gross payroll costs expended for on-the-job training.” All of the new workers are eligible for the program training. A company cannot relocate from one area in the state to another one.
	Research Activities Credit (RAC)	A company must have expenditures on research activities (no minimum required). The Iowa credit is based on the federal research credit.
Kansas	Business Machinery and Equipment Credit	Companies receive a tax credit for purchases of commercial and industry machinery and equipment with no minimum expenditure required.
	High Performance Incentive Program (HPIP)	Companies receive an income tax credit for eligible capital investment that exceeds \$50,000 at the company’s facility, with a carry-forward that can be used in any of the next 10 years in which the qualified facility re-qualifies for HPIP. Beginning January 1, 2012, the minimum investment threshold of \$50,000 is increased to \$1 million for urbanized counties (Douglas, Johnson, Sedgwick, Shawnee and Wyandotte), but remains at \$50,000 for all other counties. Additionally, the 10-year limitation on the carryforward of HPIP investment credits will be extended to 16 years.

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Kansas	Investments in Major Projects and Comprehensive Training Program (IMPACT)	Companies creating new positions are typically required to create and train a minimum of 100 net new positions. Companies in Douglas, Johnson, Leavenworth, Sedgwick, Shawnee and Wyandotte counties that are involved in retraining/retention projects must retrain a minimum of 250 existing positions. Companies in the remaining counties of the state that are involved in retraining/retention projects must retrain 100 existing positions. Companies must maintain jobs through the life of the contract.
	Kansas Economic Opportunity Initiatives Fund	Specific job creation or payroll commitments are built into each individual contract. Jobs created under the program must be in place for five years and cannot be shifted from another facility in the state.
	Promoting Employment Across Kansas (PEAK) Program	Companies must commit to creating 5 new jobs in non-metropolitan counties or 10 new jobs in the metropolitan counties of Shawnee, Douglas, Wyandotte, Johnson, Leavenworth and Sedgwick over a two-year period. These must be net new jobs for the state and they must be maintained for the duration of the agreement.
Kentucky	Bluegrass State Skills Corporation	Grants and tax credits to reimburse companies for training expenditures. Skills Training Investment Credit portion requires eligible workers, whether trained or not, to be retained for one year of training/approval period, plus 90 days.
	Coal Used in the Manufacture of Electricity	A company has to have qualified expenditures on Kentucky coal (no minimum requirement).
	Kentucky Business Investment (KBI) Program	A company must create and retain for the life of the subsidy at least 10 full-time jobs and make an investment of at least \$100,000 in eligible costs.
	Kentucky Enterprise Initiative Act	A company must investment at least \$500,000 within 7 years. To additionally qualify for a refund for electronic processing equipment, a company must spend \$50,000.
	Machinery for New and Expanded Industry and Certain Industrial Machinery	Expenditures on machinery used in manufacturing or processing (no minimum required).

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Louisiana	Enterprise Zones	A company must increase its workforce by 10% within 1 year or create at least 5 new jobs within 2 years (first 5 jobs must be full-time; additional jobs can be part-time and must exist for at least 26 consecutive weeks). At least 35% of new workers must live in the enterprise zone, receive public assistance, lack basic skills, or be unemployable by traditional standards.
	Industrial Tax Exemption Program	A company must make a new investment such as improvements to the land, buildings, equipment, etc. (no minimum requirement).
	Motion Picture Investor Tax Credit	A production company must have expenditures of at least \$300,000.
	Purchases of Manufacturing Machinery and Equipment Exemption	A company must sale, use, lease and rent machinery or equipment that is used in a plant facility during a manufacturing process.
	Quality Jobs Program	A company must create a minimum of 5 jobs within 3 years and must have annual payroll of at least \$250,000 if it employs fewer than 50 workers statewide, or at least \$500,000 if it has more than 50 employees.
Maine	Business Equipment Tax Reimbursement Program	None
	Employment TIF	A company must create 5 full-time new jobs within 2 years. Jobs cannot be shifted from another facility in the state. To be able to get the reimbursement for the life of the program (10 years), a company has to retain the job each year the reimbursement is claimed.
	Pine Tree Development Zones	A company must create at least 1 full-time new job in 2 years. Existing jobs cannot be shifted from another facility in the state.
	Research Expense Tax Credits and Super R&D Tax Credit	For Research Expense Tax Credits, a company must have research expenses in excess of its average research expenditures for the previous 3 years. For Super Research & Development Tax Credit, a company's qualified research expenses must exceed 150% of its average research expenses for the previous three years.
Maryland	Enterprise Zone - Real Property Tax Credits	Recipients must hire new employees or make a capital investment.

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Maryland	Job Creation Tax Credit	Recipient must create at least 60 positions, although that threshold is lowered to 30 if the pay is high and 25 if it is located in a Priority Funding Area. 95% of the jobs must remain in existence for 3 years.
	Maryland Economic Development Assistance Authority Fund, MEDAAF 1 & 2	Recipients must make a capital investment of \$5 for every dollar of subsidy received. The state doesn't require a specific number of jobs to be created, but it does require that a "significant" number of jobs be created or retained. Positions must be created by certain dates. For the duration of the contract, the facility must remain in operation in the state. Contracts vary greatly from deal to deal.
	One Maryland Tax Credit	Recipients must create 25 qualified positions within 24 months of the agreement date and can receive as much as \$500,000 for qualified start-up costs. Jobs must be filled for 12 months.
	Sunny Day Fund	When the Sunny Day Fund was first created, it was very much centered around training. Training can be a performance requirement, but rarely is this the case. There is no specific job creation requirement, but the number of jobs must be deemed "substantial." Recipients also must make a capital investment of \$5 for every dollar of subsidy received. The capital investment ratio can be waived, but only in circumstances where a project is being leased in an urban area that created indirect capital investment by a developer. Both the facility and the jobs must be maintained for a period of time after the award is received. Officials state that they strive to retain jobs created for 10 years.
Massachusetts	Economic Development Incentive Program	Most EDIP projects do not require specific number of jobs to be created. Enhanced Expansion projects require 100 new jobs; Manufacturing Retention projects require 25 new jobs or 50 retained jobs.
	Film Tax Credit	Qualified expenditures on film productions may be taken as credits against tax liability.
	Investment Tax Credit (Manufacturing)	Qualified expenditures on manufacturing may be taken as credits against state tax liability.
	Life Sciences Investment Tax Credit	Companies are certified to receive incentives through this program after presenting detailed business plans to the Life Sciences Center. There is no baseline hiring or investment requirement.

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Massachusetts	Research Tax Credit	Qualified expenditures on research and development may be taken as credit against excise tax.
Michigan	Brownfield Redevelopment Credits (aka Brownfield Zone Credits)	Recipients must make capital investments, of which 15% are reimbursed through a tax credit. Recipients may also receive a tax credit for 20% of hard costs associated with a brownfield project. Being revamped and merged with another program.
	Film Tax Credits	Until Oct. 1, 2011, the program allowed up to 42% of film expenditures to be turned into tax credits. Going forward, the program has been proposed to be turned into a grant program capped at \$25 million rather than an uncapped tax credit. Projects are evaluated on five criteria: 1. Financial viability; 2. Use of existing MI infrastructure; 3. The number of Michigan workers hired and their wages; 4. Promotion of the state; 5. The magnitude of expenditures made in MI vs. other states.
	Michigan Economic Growth Authority (MEGA) Tax Credits	Being phased out but will continue to have a fiscal impact for years. Recipients have been required to create 50 jobs for expansions, 25 jobs for locating in an enterprise or Renaissance Zone and 5 jobs for locating in a rural area. The state also required recipients to make at least \$50,000 in capital investment for each job created. Requirements have varied contract-to-contract, but generally the jobs and the facility must be kept in the state for 4 years, even though recipients can claim subsidies for up to 20 years.
	Michigan's Advanced Battery Credits (MABC)	Being eliminated but existing recipients will continue to receive benefits. Recipients must make a capital investment of \$200 million, produce advanced batteries for the state, create 300 jobs, and can get credits applied against engineering and other types of qualified spending. The law requires contracts to be signed stipulating that the facility and associated jobs be kept for a certain period of time.
	Renaissance Zone Program	Job and investment criteria are determined on a case-by-case basis. For tool and die zones, recipients must create at least 75 jobs.

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Minnesota	Business Development Public Infrastructure Grant Program	Recipients must keep or create new jobs, increase a city's tax base or enhance economic development. Recipients must also make capital investments in industrial parks. Capital investments are reimbursed by a state grant of up to 50% of capital costs. Jobs must be maintained as long as is stipulated in grant agreement and application, typically 5 years but no less than 30 months.
	Job Opportunity Building Zones (JOBZ)	Recipients must create at least 5 jobs and retail jobs are prohibited. Jobs and facilities must be kept for 5 years from the time of the first benefit.
	Job Skills Partnership Program	Recipients must train employees and make qualified expenditures related to training.
	Minnesota Investment Fund	The state has general requirements about making capital investments or creating jobs or increasing payroll but without specific thresholds. The facility must be kept in operation for 5 years. The recipient must meet job creation goals within 2 years.
	Research and Development Tax Credits	Recipient must make research and development investments. However, because of the way the credit is calculated, some companies can decrease such spending and still receive the credit.
Mississippi	Advantage Jobs Incentive Program	Data/information processing businesses must create at least 200 new jobs and other businesses must create at least 25 jobs. The business must maintain jobs for a period of 4 consecutive quarters to receive subsidy for that year.
	Jobs Tax Credit	In Tier 1, a company has to create and maintain for the life of the credit (5 years) at least 20 full-time jobs; in Tier 2, 15 jobs; in Tier 3 and in an "economically distressed community" at least 10 jobs. Alternative Energy Suppliers must create at least 25 jobs; no minimum is required in brownfields. If a company moves within the state, it has to increase employment.
	Major Economic Impact Act	Performance standards vary among industry types (combination of investment and/or job creation with required minimums). Jobs cannot be shifted within the state, but the rules can be waived.
	Manufacturing Investment Tax Credit	Requires an investment of at least \$1 million (a building and/or equipment used in manufacturing).

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Mississippi	Rural Economic Development (RED) Credits	Depending on an industry, a company must create a minimum number of jobs and must make a minimum investment.
Missouri	Business Use Incentives for Large-scale Development (BUILD)	Within 3 years, a company must invest \$15 million and create 100 full-time new jobs; or, if an office project, invest \$10 million and create 500 full-time new jobs (or 200 if located in a distressed community). For 3 years after an approval to the program, employment at an "essential industry" has to retain the same as it was at the site in a year preceding the application year.
	Film Production Tax Credit	A production company must have expenditures of at least \$100,000 for films over 30 minutes in length or \$50,000 for those shorter than 30 minutes.
	New Jobs Training	There is no minimum job creation requirement but enough full-time, permanent jobs must be created to generate the funds necessary to pay back the training costs (typically, at least 100 new jobs); training costs are repaid by withholding of new workers' personal income taxes.
	Quality Jobs Program	Small, expanding businesses must create at least 20 jobs in rural areas and at least 40 jobs in non-rural areas; technology businesses must create at least 10 jobs; and high impact businesses must create at least 100 jobs. Retention projects must invest at least \$70 million, or invest at least \$30 million and have a payroll of at least \$70 million each year a tax credit is claimed.
	Rebuilding Communities	A new or relocating company must have eligible expenditures or investment (no minimum required). For existing businesses, a tax credit is available if the business exceeds its average equipment expenditures of the previous 2 years. Additionally, an existing business can double the number of its full-time employees in a distressed community to receive higher tax credit.
Montana	Big Sky Economic Development Trust Fund	Program requires matching funds (1:1 for a regular county and 1:2 for a high-poverty county). There is no minimum number of jobs that must be created, but job creation targets are built into individual contracts.
	Oil and Natural Gas Production Tax Exemptions	None

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Montana	Primary Sector Workforce Training Grant	Companies must provide a match of at least \$1 for every \$3 in assistance requested. There is no minimum job creation or training requirement, but the match requirement is written into individual contracts.
	Qualified Research Credit	Must make qualified research expenditures.
Nebraska	Customized Job Training	This program has two parts: Customized Training Projects for New Workers requires the hiring of new full-time employees in order for companies to receive training assistance. Customized Training to Improve Productivity provides training support when there is a new investment of capital (usually machinery and equipment) related to new skills development, and there is an increase in wages as a result of the training (no new jobs are required). In both cases, the number of employees to be trained is built into individual contracts.
	Employment and Investment Growth Act	Must be a non-retail company that invests at least \$3 million in the state and creates at least 30 new jobs. Participating companies cannot move from one in-state location to another within 360 days prior to the date of the application.
	Manufacturing Machinery and Equipment Exemption	Must purchase, lease, or rent manufacturing machinery or equipment.
	Nebraska Advantage	There are six tiers of the Nebraska Advantage program, and each tier has a different set of performance standards (a combination of job creation and/or investment requirements). Tier 1: \$1 million investment and 10 jobs created; Tier 2: \$3 million investment and 30 jobs created; Tier 3: \$10 million investment and 30 jobs created; Tier 4: \$11 million investment and 100 jobs created; Tier 5: \$33 million investment and maintain current employment levels; and Tier 6: \$10 million investment and 75 jobs created OR \$100 million investment and 50 jobs created. Companies may not shift jobs from another in-state facility.
Nevada	Modified Business Tax Abatement	Companies must either create 75 jobs and invest \$1 million, or create 15 jobs and invest \$250,000 depending on their location in the state.
	Personal Property Tax Abatement	Recipients must fulfill 2 of 3 requirements: 1) pay 100% of county wide average hourly wage, 2) create 75 or 15 jobs, depending on their location, and 3) make a large investment, the value of which is also depending on location.



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Nevada	Sales and Use Tax Abatement	Recipients must fulfill 2 of 3 requirements: 1) pay 100% of county wide average hourly wage, 2) create 75 or 15 jobs, depending on their location, and 3) make a large investment, the value of which is also depending on location.
	Train Employees Now	Businesses must hire 10 employees to participate and make qualified expenditures on training.
New Hampshire	Community Development Investment Program (Investment Tax Credit)	All projects are required to serve a "community benefit," which includes projects approved on the basis that they will "increase or maintain threatened primary employment." Job creation targets are written into individual contracts. The "community benefit" must be in place for 10 years, so job creation promises must last at least that long. The project shall not result in a substantial increase in unemployment in the area of original location of any business or establishment relocated as part of the project.
	Economic Revitalization Zone Tax Credits	Businesses must invest a certain amount of capital based on the market value of the property. The amount of credit they get is tied to the number of net new FTE jobs they create (and the salaries paid to those employees). A minimum threshold for new jobs is not established in the program rules; job creation targets are built into individual contracts.
	Job Training Fund	Companies must spend at least \$750 in training costs to be eligible for a 1:1 match on a reimbursement basis. There is no minimum number of employees that must be trained.
	Research and Development Credit	Businesses must make "qualified manufacturing research and development" expenditures, defined as wages paid to employees of the business organization for services rendered in NH which qualify and are reported as a credit by the business.
New Jersey	Business Employment Incentive Program (BEIP)	Most companies must create 25 new jobs, but certain high tech and biotech companies must create just 10 jobs.
	Business Retention and Relocation Assistance Grant (BRRAG)	Recipients must commit to relocating in-state or retain at least 50 full time jobs in the state.
	Economic Redevelopment and Growth (ERG) Grant Program	No hard requirements for qualification.
	Research and Development Tax Credits	Qualified expenditures on research and development expenses may be taken as credits against tax liability.

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
New Jersey	Urban Enterprise Zone Program	UEZ participants that hire new employees or make certain qualified investments are eligible for tax credits and other tax benefits.
New Mexico	Film Tax Credit	Qualified expenditures on film productions may be taken as credits against tax liability.
	High Wage Jobs Tax Credit	Any business creating new jobs with salaries above certain levels is entitled to credits, regardless of the number of jobs.
	Industrial Revenue Bonds	No state level requirements for qualification. Local governments may develop their own rules.
	Manufacturer's Investment Tax Credit	Companies must maintain one job per \$500,000 invested under \$30 million and one job per \$1 million invested over \$30 million in order to qualify for this credit.
	Tax Increment Development Districts	No hard requirements to qualify for this program.
New York	Brownfield Cleanup Program	A portion of remediation and redevelopment costs at qualified brownfield sites can be used as credits against corporate income taxes and real property taxes. There is no specific job-creation requirement but the number of employees at the qualified site is used as a factor in determining the amount of the property tax credit.
	Empire State Film Production Credit	Credits are based on a percentage of qualified expenditures. There are requirements relating to the portion of total expenses that must be made in the state.
	Empire Zone Program	There is a general requirement that a company create jobs but no explicit standards are imposed.
	Excelsior Job Program	Jobs Tax Credits are based on the number of qualified jobs created. Investment Tax Credits are based on the size of the qualified expenditures. R&D Tax Credits are based the size of qualified research expenditures.
	Industrial Development Agencies	Projects receiving sales tax exemptions tend to have specific job-creation or retention requirements written into individual contracts; those receiving bond financing only may not.
North Carolina	Credit for qualifying expenses of a production company	Qualified expenses of at least \$250,000.

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
North Carolina	Job Development Investment Grants (JDIG)	A company must create at least 10 full-time jobs in Tier 1 and 20 full-time jobs in Tiers 2 and 3, and maintain operation at the project site for at least 150% of the term of the grant.
	One North Carolina Fund	A Company Performance Agreement specifies the number of jobs to be created or retained, and the maintenance period (but at least 90% jobs must be maintained for 1 to 2 years after the subsidy period). Jobs cannot be transferred within the state.
	Tax Credits for New and Expanding Businesses (Article 3J Credits)	A company can choose between job creation (between 5 and 15 jobs depending on a Tier and if jobs are located in “urban progress zones” or “agrarian growth zones”) and investment in real property (\$1 million to \$2 million for Tiers 2 and 3; no minimum requirement in Tier 1 and UPZ/AGZ). A company must create 200 jobs and invest \$10 million in Tier 1 to receive credits for investment in real property. Jobs cannot be transferred within the state and the number of employees has to be maintained at least at the same level as it was in a year prior to qualifying to the program.
	William S. Lee Quality Jobs and Business Expansion Act (Article 3A)	Performance standards vary among industry types and the type of credit a company decides to take (job creation, investment, or activity requirements, or combination of these).
North Dakota	Development Fund – PACE loans and Regional Rural Revolving Loan Fund	Companies receive \$30,000 in loans for each job created (these figures are general guidelines and can be altered based on the economic impact of the investment).
	Income Tax Exemption for New or Expanding Businesses	None
	New Jobs Training	A new employer must create a minimum of 5 new jobs; expanding businesses must increase their base employment level by a minimum of 1 job. Eligible companies are reimbursed for training expenses.
	Renaissance Zones	Tax exemptions and credits for the purchase, lease, rehabilitation, purchase with major improvements, and/or historical preservation or renovation of a building, or an investment in utility infrastructure within a designated Renaissance Zone. Rehabilitation projects must be equal to or greater than 50% of the current value for commercial buildings and 20% for single-family homes.

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
North Dakota	Wage and Salary Credit	Corporations engaged in assembling, fabricating, manufacturing, mixing or processing of an agricultural, mineral or manufactured product that are doing business in North Dakota for the first time are allowed an income tax credit based on the annual amount of wages and salaries paid during the first 5 years.
Ohio	Community Reinvestment Areas	No specific investment or job creation requirements made by the state, but communities may attach their own requirements.
	Job Creation Tax Credit	Recipients must agree to create at least 10 jobs at specific wage levels.
	Job Retention Tax Credit	Recipients must employ at least 500 workers at the site and invest \$50 million (manufacturers) or \$20 million (nonmanufacturers) in the site.
	Ohio Workforce Guarantee	Qualified expenditures on training expenses are reimbursed through this program.
	Rapid Outreach Program	No specific job creation requirement but general program guidelines state that job retention or creation must be significant in order to qualify.
Oklahoma	21st Century Quality Jobs	A minimum of 10 new full-time jobs within 3 years.
	Investment/New Jobs Tax Credit	A company must invest at least \$50,000 (employment cannot decrease due to the investment) or create jobs, with no minimum required.
	Opportunity Fund	A company must create or retain jobs or have capital investment (details are specified in individual contracts).
	Quality Jobs	A company must achieve \$2.5 million in annual payroll for new full-time employees. Food processors, research & development and other companies locating on former military installations must have \$1.5 million in annual payroll. There is no payroll requirement for companies locating on Superfund sites. Jobs must be new to the state and could not have existed within previous 6 months.
	Training for Industry	A company must create new full-time jobs but no minimum number is required. For pre-employment training, there is no obligation to hire trainees.

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
Oregon	Employer Workforce Training Fund/Governor's Strategic Training Fund	Qualified training expenses are reimbursed.
	Oregon Production Investment Fund	Production companies must spend at least \$750,000 in order to qualify for rebates.
	Research Tax Credit	Qualified research expenses may be taken as a credit against tax liability.
	Strategic Investment Program	Recipients must invest \$100 million inside urban growth boundaries or \$25 million outside of the UGB.
Pennsylvania	Film Production Tax Credit	Film production companies may take certain qualified expenditures as credits against tax liability.
	Job Creation Tax Credit	Recipients must create 25 new jobs or increase employment by 20% over three years.
	Keystone Opportunity Zone (KOZ) Program	No specific investment or hiring requirements are made of KOZ participants.
	Opportunity Grant Program	Companies must make a matched investment of \$4:\$1 and hire or retain 100 full time job within three years or increase employment by 20%, or provide a "substantial" number of new jobs in certain industries or in areas with a high need for jobs.
	Research and Development Tax Credit	Qualified research expenses may be taken as a credit against tax liability.
Rhode Island	Corporate Income Tax Rate Reduction for Job Creation	Companies are eligible to receive a tax reduction based on increased employment in the state. Companies with fewer than 100 employees must increase employment by 10 to qualify; those with more than 100 employees must increase employment by 50 to qualify. Companies are required to go through an approval process which weighs a number of factors including wage rates, benefits, and total job creation. Jobs must be maintained for three years.

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
Rhode Island	Enterprise Zone Tax Credits	Firms that locate in a state-designed enterprise zone and increase employment at registered enterprise zone locations by at least 5 percent annually may be eligible for a state business tax credit equal to 75% of the total wages paid to employees living in an enterprise zone or 50% of wages paid to workers not living in an enterprise zone. The maximum credit is \$5,000 per enterprise zone resident employee and \$2,500 for other enterprise zone employees. Jobs must be maintained so long as the recipient receives the tax credits.
	Job Training Tax Credit	Recipients must make qualified expenditures on training, which the state matches on a 1:1 basis.
	Manufacturing and High Performance Manufacturing Investment Tax Credits	Recipients must make a capital investment, but there is no minimum threshold.
	Motion Picture Production Tax Credit	Recipient must make qualified film expenditures in order to qualify for tax credits.
South Carolina	Investment Credit	A company must invest in new production equipment .If a company choose to carry forward the credit for an extended period of time, it has to create between 800 and 1,000 jobs, have total capital investment of \$500-\$700 million and have made a total capital investment of at least \$50 million in previous 5 years. Property for which the tax credit is claimed cannot be removed from the state during the year in which the credit is claimed.
	Job Development Credits	Even though the statute requires a company to create at least 10 new full-time jobs, the Coordinating Council for Economic Development generally requires more than 10 jobs.
	Job Tax Credit	A company must create a monthly average of 10 new jobs in one year (certain types of companies have job requirements greater than 10). Two part-time jobs can be counted as one full-time position if they require a minimum of 20 hours/week.
	readySC	A company must create jobs and train workers (no minimum is specified).
	Research & Development Credit	A company must have qualified research expenses (no minimum specified).
South Dakota	Pooled Bond Program	None

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
South Dakota	Revolving Economic Development and Initiative (REDI) Fund	The administrative rules list a number of factors to be taken into account when making a decision on an application, including the number of primary jobs created and retained, the project's economic and environmental impact, and the company's payroll and benefit structure. While there are no set thresholds, these figures are written into contracts between the Governor's Office of Economic Development and the recipient.
	South Dakota Agricultural Processing and Export Loan Program (APEX)	Recipients must provide employment opportunities for low-income persons or displaced farm families "to the maximum extent practicable."
	Workforce Development Program	Companies are eligible for a 1-to-1 match of training costs for new and existing employees. There is no minimum threshold for the expenses or minimum number of employees who must be trained. Existing employees must receive an increase in their wages as a result of the training; new jobs created under the program must be maintained for at least 6 months.
Tennessee	FastTrack Job Training Assistance	A company must create new job and have workers training expenditures (no minimum specified).
	Headquarters Tax Credit	A company must either investment \$50 million in a headquarters building or invest \$10 million and create at least 100 new, full-time jobs.
	Jobs Tax Credit	A company must invest at least \$500,000 and create 25 net new jobs (job creation requirement can be waived).
	Sales and Use Tax Credit for Qualified Facility to Support an Emerging Industry	A company must invest at least \$100 million and create at least 50 new full time jobs.
	Tennessee Job Skills	A company must create new jobs, have training expenditures, and certify that the new jobs will be filled by trainees (no minimum requirements).
Texas	Texas Economic Development Act (Ch. 313)	Recipients in urban areas must create 25 new jobs, in rural areas, the requirement is 10 new jobs. Recipients must also make major investments at the facility, but there is no minimum capital investment requirement. Jobs and the facility must be maintained for 3 years beyond the subsidy period. Contracts typically last 10 years.

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
Texas	Texas Emerging Technology Fund (ETF)	Recipients must make large capital investments, but there is no minimum capital investment. Recipients must also promise to commercialize or manufacture in-state any product resulting from research and development conducted at the subsidized facility.
	Texas Enterprise Fund (TEF)	A new law which just took effect now requires each TEF contract to include a minimum job creation requirement and specify the date by which the recipient intends to create jobs. Recipients are required to maintain jobs and the keep the facility in operation over a period of time, but these requirements vary from deal to deal.
	Texas Moving Image Industry Incentive Program	Recipients must make qualified film production expenditures in order to receive tax credits.
Utah	Economic Development Tax Increment Financing	Projects must create at least 50 jobs in urban counties. No requirement in rural counties. Recipients must also secure funding from local governments and commit to significant purchases from Utah vendors.
	Industrial Assistance Fund	In urban counties, recipients must create 50 jobs. No job requirement in rural counties. Companies must also demonstrate that they will be spending in the state at a ratio of 2:1 with regard to subsidy level.
	Industrial Assistance Fund (Economic Opportunity)	No specific investment or hiring requirements.
	Motion Picture Incentive Fund (MPIF) & Other Film Incentives	Film production companies must spend at least \$1 million in the state to be eligible for refunds of up to 25%.
	Targeted Business Tax Credits	A number of tax credits are available through this program, but in order to claim hiring tax credits, employment growth must be continuous year-over-year.
Vermont	Economic Advancement Tax Incentives (EATI)	Closed to new participants since 2007 but some companies are still receiving benefits. Job creation requirements varied from deal to deal but were written into contracts. In order to receive capital investment subsidies, large capital investments had to be made. Jobs created were required to be maintained for 5 years.



### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
Vermont	Vermont Employment Growth Incentive (VEGI)	VEGI does not require a mandatory minimum in terms of job creation or capital investment; however, each deal is evaluated for its long term fiscal impact. 90% of subsidies are required to create a positive fiscal impact to the state. Job creation and investment thresholds are written into each contract. Jobs must be kept for 9 years.
	Vermont Training Program	Recipients must agree to train a certain number of workers and make qualified expenditures to train workers. Recipients must also agree to hire or continue employing workers at the end of the training and not use newly trained workers to replace existing employees.
	VT Economic Development Authority loans	Recipients may utilize VT EDA loans as a lender of last resort. Once deemed creditworthy, a recipient's below-market interest rate is determined by three factors: wage rates and benefits, the amount of private leverage and whether the loan exceeds \$25,000 per job created. If a certain number of jobs move out of state, the loan immediately becomes due in full. Business collateral (buildings, machinery and equipment) must remain in the state of Vermont over the life of the loan. Employers cannot shift more than 50% of their employees out of state over a three-year period without the loan coming due.
	Workforce Education and Training Fund	Recipients are required to train a certain number of workers, but there is no minimum.
Virginia	Enterprise Zone Real Property Investment Grant	Recipients must make capital investment upgrades to eligible properties. Recipients may also be reimbursed for qualified expenditures related to property improvements. There are no job creation requirements.
	Governor's Opportunity Fund (GOF)	Recipients must make a capital investment of \$5 million and create at least 50 jobs. If the project makes a capital investment of \$100 million, the job creation requirement drops to 25 jobs. If locating in a high poverty or unemployment area, the threshold can drop to either \$2.5 million in capital investment and 25 jobs or \$1.5 million and 15 jobs. The jobs and the facility must be maintained for 3 years or whenever the state reaches the "break even point" on the subsidy deal.
	Major Business Facility Job Tax Credit	Tier 1 requires 50 jobs to be created. Tier 2 (i.e. projects located in distressed areas) requires 25 jobs to be created. Jobs must be maintained for 5 years.

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
Virginia	Virginia Economic Development Incentive Grant (VEDIG)	Job creation and capital investment requirements vary depending on the deal. At a minimum, recipients must create 200 jobs and invest \$5 million. The facility and jobs must be kept for at least 5 years.
	Virginia Investment Partnership (VIP) & Major Eligible Employer Grant (MEE)	MEE recipients must create at least 400 high wage jobs or 1000 new jobs and invest at least \$100 million in capital investment to qualify. VIP recipients have no minimum threshold for jobs, but job creation promises are written into contracts and all existing jobs must be retained. VIP recipients must make a minimum capital investment of at least \$25 million. Jobs must be retained for 5 years after the first payment is made.
Washington	Aircraft Pre-production Expenditures B&O Tax Credit	Qualified expenditures on aerospace product development may be taken as a credit against tax liability.
	High Technology B&O Tax Credit for R&D Spending	Qualified research expenditures made by high tech companies may taken as a credit against tax liability.
	High Technology Sales and Use Tax Deferral/Waiver	Sales and use tax on qualified expenditures made by high tech companies may be waived.
	New Jobs in Rural Counties and CEZ Tax Credit	To be granted the credit, the business's average qualified employment at the facility must increase by 15% over the next year.
West Virginia	Economic Opportunity Tax Credit	Companies that create 20-280 jobs receive a 20% tax credit on their qualified investment; companies that create 280-580 jobs receive a 25% tax credit; companies that create 581+ jobs receive a 30% tax credit. Companies that move their corporate headquarters to West Virginia are eligible for a 10% tax credit if they create 15+ jobs, and small businesses are eligible for a 10% tax credit if they create 10+ jobs. Must be new jobs in the taxpayer's business enterprise in West Virginia.
	Film Industry Investment Act	Companies must spend at least \$25,000 in production costs to be eligible for a 27% tax credit. If the company employs 10 or more full-time employees during principal photography, it is eligible for an additional 4% tax credit (31% total).

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
West Virginia	Governor's Guaranteed Work Force Program	Companies that create at least ten jobs over a one-year period are eligible to receive up to 100% or \$2,000 (whichever is less) of the cost of training new employees. Companies are not allowed to shift jobs from a facility elsewhere in the state.
	Manufacturing Investment Tax Credit	Companies receive a credit equal to 5% of their qualified manufacturing investment, provided the investment property isn't disposed of or ceases to be used in an industrial capacity within 4 years.
	Strategic R&D Tax Credit	The credit covers both qualified expenditures and capital investment. The portion of the expenditure/investment that is eligible for the subsidy is based on the property's useful life, as determined by the tax commissioner. Tax credits are forfeited if the property is disposed of or ceases to be used in a qualified research and development activity prior to the end of its useful life.
Wisconsin	Customized Labor Training Fund	Recipients must make qualified expenditures on training, which the state matches on a 1:1 basis or up to \$2,500 per employee. Jobs must be maintained for 2 years after the training, and the facility must be kept in operation for 5 years.
	Economic Development Tax Credit Program	Recipients must either undertake a job creation project, a capital investment project, an employment training project or a corporate headquarters project. Job creation projects have no statutory minimums, but requirements are stipulated in contracts. Capital investment projects require either \$10,000 of investment per job created, \$1 million in capital investment or retention of jobs that would be lost "but-for" the project. Employee training projects require a dollar-for-dollar public-private match. Corporate headquarters projects must create at a minimum one job per \$4,000 in subsidies. Companies paying higher wages may receive a larger per-job benefit of up to \$10,000 per job. Jobs and the facilities must be maintained for 5 years.
	Film Tax Credit Program (Film Production Services & Production Company Investment Tax Credits)	Recipients must make qualified film production expenditures in order to receive tax credits. No recipient may receive more than \$100,000. For film production company investment tax credits, the facility must be kept in operation for 5 years.

### Appendix 3: Summary of Performance Requirements in Major State Subsidy Programs

State	Program	Performance Standard
Wisconsin	Major Economic Development Program (MED)	Recipients must create at least 100 jobs and make a capital investment of at least the amount of the subsidy. The facility must be kept in operation for 5 years.
	Transportation Economic Assistance Program (TEA)	There is no precise job creation metric that must be met, but jobs must be created. In the first three years, recipients must create or retain the jobs promised. In the last four years, recipients must retain the jobs promised. Facilities must be kept in operation for 7 years.
Wyoming	Data Processing Center – Sales/Use Tax Exemption	Must make an initial \$5 million capital investment in the state within 5 years of March 5, 2010 OR \$50 million capital investment within 5 years of April 1, 2011 if claiming an exemption for power/infrastructure related expenses. Must purchase at least \$2 million in qualifying equipment within the calendar year. Must create "a number of jobs in Wyoming that is appropriate to the size and stage of development of the data servicing center." There is no specific number of jobs that need to be created.
	Film Industry Financial Incentive	To qualify for the baseline 12% tax credit, production expenditures of at least \$200,000 must be made. The company can receive up to a 15% tax credit depending on how much of the production is located in Wyoming.
	Sales and Use Tax Exemption for Purchases of Manufacturing Equipment (HB 44)	Companies obtain a sales tax exemption certificate relating to manufacturing expenditures that they provide to the seller at the time of purchase. There is no pre-approval process.
	Workforce Development Training Fund	Businesses must provide a 40% match of training expenses. The minimum grant amount after the 40% match is \$300. There is no requirement to train a certain number of workers.