

Appendix 4: Summary of Wage and Benefit Requirements for Major State Subsidy Programs

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Alabama	Alabama Industrial Development Training	Flat rate of \$10/hour (annually \$20,800); rural areas might be exempt from the wage requirement.	\$10.00		
	Income Tax Capital Credit	Lesser of a designated hourly wage rate which is indexed yearly (in 2011 the rate for "favored geographic areas" was \$12.18; for other areas it was \$15.23) or the average hourly wage of the county where the project is located. County average wages tend to be higher than the designated rate.	\$12.18 - \$15.23		
Arizona	Arizona Job Training Program	Jobs must pay at least a flat annual qualifying wage, which differs by county. Standards apply to part time positions.	\$8.86 - \$19.08		
	Quality Jobs Tax Credit Program	Jobs must pay the median county wage. (State median wage for all occupations is \$15.89.)	\$15.89	Employers must provide healthcare insurance and pay for 65% of health premiums.	
Arkansas	Arkansas Advantage Income Tax Credit	For scientific and technical services businesses only, 150% of the county or state average hourly wage, whichever is less. For all other recipients, the lowest county average hourly wage.	\$10.13 - \$25.58		
	InvestArk Sales and Use Tax Credits	For scientific and technical services businesses only, 150% of the county or state average hourly wage, whichever is less. No wage requirement for other recipients.	\$15.63 - \$27.56		
	Targeted Business Incentives	Depending on where the business is located, 150% to 180% of the lesser of the state or county average hourly wage.	\$15.63 - \$33.07		
	TaxBack Sales and Use Tax Refund	For scientific and technical services businesses only, 150% of the county or state average hourly wage, whichever is less. No wage requirement for other recipients.	\$15.63 - \$27.56		

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
California	Employment Training Panel	Trainees must be guaranteed the state average hourly wage.	\$24.40		
Colorado	Colorado FIRST/Existing Industry Training Program	In urban areas employers must pay an average wage of \$10.46 an hour, and in rural areas the wage standard is \$8.21 per hour.	\$8.21 - \$10.46		
	Job Growth Incentive Tax Credit	Average wage rates must equal at least 110% of the average county wage. (110% of the state average hourly wage is \$24.73.)	\$24.73		
	Strategic Fund	Average annual wages must at least equal the county average annual wage in order to earn a \$2,000 credit. Each 10% incremental increase in the average wage earns the employer an additional \$1,000 in credit. Outside enterprise zones, the wage minimum is 110% of the county average.	\$22.48 - \$24.73		
Delaware	Bank Franchise Tax Credits			Employer must provide health coverage and pay 50% of the premium.	
	Blue Collar Training Grant Program	An apparently-outdated "\$7 an hour plus" provision that is less than the federal minimum wage and is thus meaningless.		Employer must offer health benefits but is not required to contribute to premium costs.	Retirement benefits.
	Delaware Strategic Fund	Financial assistance increases when wage is high enough to create positive tax revenue (approx. \$24,000/year).	\$11.54		
District of Columbia	Discretionary Property Tax Breaks	No wage requirement. The District of Columbia has a Living Wage ordinance that should apply to subsidies greater than \$100,000; however, auditors have shown that the requirements are not implemented. See Living Wage Fact Sheet: http://app.ocp.dc.gov/pdf/DCHC-2009-R-0002_Att1.pdf See Auditor's report: http://dcauditor.org/sites/default/files/DCA082010.pdf			

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
District of Columbia	Discretionary Sales and Use Tax Exemptions and Abatements	See discussion above.			
	New E-Economy Transformation Act of 2000 (NET 2000)	See discussion above.			
	Payments-In-Lieu-Of-Taxes (PILOTS)	See discussion above.			
	Tax Increment Financing (TIF)	See discussion above.			
Florida	Capital Investment Tax Credit	A company in a targeted industry has to pay at least 130% of the average private sector wage in the area; a headquarters facility has to pay at least 200% of the state average annual private sector wage. There is no wage requirement for "high-impact sectors," which include aviation, aerospace, automotive, silicon technology industries and other industries. The state calculates its private sector average wage for 2011 at \$40,728 which makes the requirements above \$52,946 and \$81,456. These are converted to hourly figures in the next column.	\$25.46 - \$39.16		
	Economic Development Transportation Fund	No requirements, but during the application process the state considers the average hourly wage proposed by a company.			
	Enterprise Zone Program	There is a wage requirement but only for workers who participate in a "welfare program," who must be paid \$4 to \$8 an hour above the federal minimum wage for the employer to receive different levels of subsidies.	\$11.25 - \$15.25		
	Qualified Target Industry Tax Refund	115% of the state or county average private sector wage (the state average is currently \$46,841 annually). Waived for projects located in a rural county, a brownfield, or an enterprise zone. An additional per-job bonus applies if a company pays at least 150% or 200% of the state's average annual wage.	\$22.52		

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Florida	Quick Action Closing Fund	125% of the state private sector average wage.	\$24.48		
Georgia	Job Tax Credit	A company must pay at least the lowest county average wage in the state. In 2010, Glascock County had the lowest average weekly wage of \$435 (\$22,620 annually).	\$10.88	Employer must offer health benefits but is not required to contribute to premium costs	
	Mega Project Tax Credit	Tier 1 (most developed areas) requires at least 120% of the lowest average county wage in the state; tier 2 requires 110%, and tiers 3 and 4 (the least developed areas) require 105%.	\$11.42 - \$13.05	Employer must offer health benefits but is not required to contribute to premium costs	
	OneGeorgia EDGE (Economic Development, Growth and Expansion) Fund Program	No wage or benefit requirements, but a company can receive extra points during the application process for proposing to pay higher wages and providing benefits.			
	Quality Jobs Tax Credit	The tax credit is based on a sliding scale: from a \$2,500 credit/job for 110% to 120% of the average weekly county wage to a \$5,000 credit/job for 200% and more of the average weekly county wage. The range to the right reflects 110% of the lowest county average wage and 200% of the highest county average wage.	\$11.96 - \$59.85		
Hawaii	Enterprise Zones			Employer must offer health benefits but is not required to contribute to premium costs.	
Idaho	New Jobs Income Tax Credit	In counties with unemployment rates of 10% or higher, wage requirements are \$12.00 per hour. Lower unemployment rate counties command wages of \$15.00 per hour.	\$12.00 - \$15.00	Employers must offer healthcare coverage but are not required to contribute to premium costs.	

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Idaho	Workforce Development Training Fund Program	Recipients must pay \$10 per hour to all trained employees.	\$10.00		
Illinois	Economic Development for a Growing Economy (EDGE) Tax Credit	Illinois requires recipients to maintain wages promised in the application for the subsidy. Points were not awarded because the wages are not tied to a standard set by the state. Wage promises are disclosed online.		Illinois requires recipients to provide the benefits set forth in the application; however, the state does not require any specific healthcare standard.	Illinois requires recipients to provide the benefits stated in the application; however, the state does not require any specific other benefits.
	Enterprise Zone Program	See discussion of EDGE Tax Credits above.		See discussion of EDGE Tax Credits above.	See discussion of EDGE Tax Credits above.
	IDOT Economic Development Program	See discussion of EDGE Tax Credits above.		See discussion of EDGE Tax Credits above.	See discussion of EDGE Tax Credits above.
	Large Business Development Assistance Program	See discussion of EDGE Tax Credits above.		See discussion of EDGE Tax Credits above.	See discussion of EDGE Tax Credits above.
Indiana	Economic Development for a Growing Economy (EDGE) Tax Credits	For retention subsidies, total compensation including benefits must exceed the greater of: (1) 200% of the federal minimum wage; (2) 105% of average wages within that NAICS code for the county; or (3) 105% of the average wages within that NAICS code for the state. Average hourly compensation for all workers in Indiana in 2010 was \$18.76, implying that average compensation exceeds \$19.70 for the typical company.	\$14.50 - \$19.70	No healthcare requirement. Benefits provided to employees can be counted towards total compensation of employees.	No benefits requirements. Officials stated that benefits provided to employees are a consideration, but not a strict requirement.
	Enterprise Zone Program	Indiana requires recipients to maintain wages promised in the application for the subsidy. Points were not awarded because the wages are not tied to a standard set by the state.			

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Indiana	Hoosier Business Investment Tax Credit (HBITC)	150% of the federal minimum wage	\$10.88		The state has a generalized requirement about benefits, but nothing specific written into rules, policy, or statute.
	Skills Enhancement Fund (SEF)	Officials stated that company wages are reported to the state and are a major evaluation criteria; however, the state has no fixed standard.			
Iowa	Enterprise Zone (Business Only)	90% of the average county or regional wage, whichever is lower but not below \$7.50/hour. In rare situations wage and benefit requirements can be waived.	\$10.29 - \$16.44	Employer must provide medical and dental insurance and pay 80% of the premiums for employee-only coverage (50% for family coverage) or pay a higher wage in place of providing benefits.	
	High Quality Job Creation Program	New jobs must pay at least 100% of the county or regional average wage, whichever is less, at the start of the project and 130% of that level by project completion. Retained jobs must pay the lesser of 130% of the county or regional average wage by project completion. Wage and benefit requirements can be waived in rare instances.	\$11.44 - \$23.75	Employer must provide medical and dental insurance and pay 80% of the premiums for employee-only coverage (50% for family coverage) or pay for some level of medical and dental coverage and provide the monetary equivalent value through other employee benefits.	

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Iowa	Industrial New Jobs Training Program (260E)	If the wage rate of new employees exceeds the average county or regional wage, whichever is lower, then the company is eligible for a higher subsidy.	\$11.44 - \$18.27	The statutes do not require benefits, but individual contracts tend to include some kind of benefit package.	
Kansas	High Performance Incentive Program (HPIP)	Either the company's three- or four-digit NAICS code or 1.5 times the state average wage (which equals \$58,397/year), the latter of which is used to calculate the hourly figure to the right.	\$28.08		
	Investments in Major Projects and Comprehensive Training Program (IMPACT)	\$11/hour in metropolitan regions (Douglas, Johnson, Leavenworth, Sedgwick, Shawnee and Wyandotte counties) and \$9.50/hour in all other counties.	\$9.50 - \$11.00		
	Promoting Employment Across Kansas (PEAK) Program	Sliding scale based on 100% to 140% of the county median wage, or at least 100% of the North American Industry Classification System (NAICS) average wage for their industry (figures to right are based on county median wages). A company can elect to use either its employees' aggregate median or average wage to meet the standard.	\$8.98 - \$25.12	Employer must provide health coverage and pay 50% of the premium.	
Kentucky	Bluegrass State Skills Corporation	90% of trained employees must earn at least 150% of the federal minimum wage. If the pre-training wages are lower than the required minimum, the wages have to increase to the required minimum after the training.	\$10.88	The employer must provide benefits equal in value to 15% of the required wage and must contribute to premium costs for at least one benefit. If benefits are less than 15% of the required wage, a company can pay 115% of required wage instead.	

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Kentucky	Kentucky Business Investment (KBI) Program	At least 90% of full-time employees in enhanced incentive counties must receive hourly wages of at least 125% of the federal minimum wage and in other counties at least 150% of the federal minimum wage.	\$9.06 - \$10.88	The employer must provide benefits equal in value to 15% of the required wage and must contribute to premium costs for at least one benefit. If benefits are less than 15% of the required wage, a company can pay 115% of required wage instead.	
Louisiana	Enterprise Zones	If a credit is claimed for a worker receiving public assistance, the wage must be sufficient to disqualify the worker from the program; there is no wage standard for other workers.			
	Quality Jobs Program	To qualify for a 5% cash rebate of annual gross payroll, an employer must pay at least \$14.50/hour; if the wage is at least \$19.10, then the subsidy rate is 6%. The hourly wage in the next column includes a required healthcare contribution of \$1.25/hour.	\$14.50 - \$19.10	Employer must provide health benefits and is required to contribute at least \$1.25/hour to the premium cost.	
Maine	Employment TIF	Wages must be at least equal to the per-capita income of a county where the project is located. A company can use benefit costs to meet this requirement if it hires and retains more than 250 workers, or if it cannot otherwise meet the requirement.	\$14.04 - \$21.71	Employer must offer health benefits but is not required to contribute to premium costs.	Employer must offer access to a retirement plan but is not required to contribute to it.
	Pine Tree Development Zones	Wages must be at least equal to the per-capita income of a county where the project is located. A company can use benefit costs to meet this requirement if it hires and retains more than 250 workers, or if it cannot otherwise meet the requirement.	\$14.04 - \$21.71	Employer must offer health benefits but is not required to contribute to premium costs.	Employer must offer access to a retirement plan but is not required to contribute to it.

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Maryland	Enterprise Zone - Real Property Tax Credits	Maryland's Real Property Tax Credits, unlike the state's Corporate Income Tax Credits available to Enterprise Zone businesses, do not contain wage requirements. The Corporate Income Tax Credits require 150% of the federal minimum wage. No points were awarded.			
	Job Creation Tax Credit	150% of the federal minimum wage	\$10.88		There is a preference for recipients to provide benefits but no specific requirements.
	Maryland Economic Development Assistance Authority Fund, MEDAAF 1 & 2	150% of the federal minimum wage	\$10.88	Employers must provide a healthcare package and contribute to premium costs but no minimum percentage is required.	Recipients are required to provide employees with benefit packages, including retirement benefits.
	One Maryland Tax Credit	150% of the federal minimum wage	\$10.88	Employers must offer healthcare benefits but are not required to contribute to premium costs.	Recipients are required to provide employees with benefit packages, including retirement benefits.
	Sunny Day Fund	150% of the federal minimum wage	\$10.88	Employers must provide a healthcare package and contribute to premium costs but no minimum percentage is required.	Recipients are required to provide employees with benefit packages, including retirement benefits.
Michigan	Michigan Economic Growth Authority (MEGA) Tax Credits	150% of the federal minimum wage; for qualified high-wage incentives, jobs must pay at least 300% of the federal minimum wage.	\$10.88 - \$21.75		

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Minnesota	Business Development Public Infrastructure Grant Program	110% of federal poverty line for family of four; in 2011, that figure was \$24,585, or \$11.82 an hour.	\$11.82		
	Job Opportunity Building Zones (JOBZ)	110% of federal poverty line for family of four; in 2011, that figure was \$24,585, or \$11.82 an hour.	\$11.82		The state has a general policy preferring that companies offer benefits but nothing specific written into rules, policy, or statute.
	Minnesota Investment Fund	110% of federal poverty line for family of four; in 2011, that figure was \$24,585, or \$11.82 an hour.	\$11.82		
Mississippi	Advantage Jobs Incentive Program	Depending on the industry, the average annual wage of workers must be between 100% (for data/information processing) and 110% (for other businesses) of the county or state average, whichever is lower. Based on the state average, these percentages currently translate into a range of \$33,930 to \$37,323 per year.	\$16.31 - \$17.94	Employer has up to 180 days after first subsidy payment to offer health benefits but is not required to contribute to premium costs	
	Jobs Tax Credit	No wage requirement, but there is a bonus of \$1,000/job for companies that pay 125% of the state average annual wage; or \$2,000/job for paying 200%.			
	Major Economic Impact Act	Wage requirements vary among industry types (different flat rates and 125% to 135% of the state average annual wage). For some industries, there is no wage requirement. The 125% and 135% figures translate into a range of \$42,411 to \$45,802.	\$20.39 - \$22.02		
	Rural Economic Development (RED) Credits	Two of the seven industries eligible for the subsidies must pay 150% of the state average wage; the other industries have no wage requirement.			
Missouri	Business Use Incentives for Large-scale Development (BUILD)	Wages must be above the average for the area in which the project is located; county average wages range from \$21,952 to \$52,214.	\$10.55 - \$25.10	A healthcare requirement was eliminated from the program.	

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Missouri	New Jobs Training	While there is no statutory wage requirement for new jobs, the Missouri Department of Economic Development requires wages that are competitive with county and state averages. In rare situations a company can be exempted from the wage requirement. The annual state average in 2010 was \$39,780.	\$10.55 - \$25.10		
	Quality Jobs Program	The average wage must equal or exceed the county or state average wage, whichever is lower. Technology and high impact companies can receive an “average wage bonus” if the average wage for new jobs is greater than 120% of the county average wage; this bonus provision is not reflected in the wage range to the right. County averages range from \$16,378 to \$40,856.	\$7.87 - \$19.64	Employer must provide health benefits and pay at least 50% of premium costs	
Montana	Big Sky Economic Development Trust Fund	The average county wage, excluding benefits.	\$9.61 - \$24.57		
	Primary Sector Workforce Training Grant	The average wage for the state or county, whichever is lower.	\$9.61 - \$16.64		
Nebraska	Customized Job Training	A tiered set of wage thresholds (that correspond with varying subsidy levels) based on 100% to 200% of the average starting hourly entry level wage in the Omaha, Lincoln and Sioux City MSAs and the balance of the state.	\$8.36 - \$18.58	Employer must pay for a portion of benefits, including healthcare, equal to 15% of the hourly wage.	
	Nebraska Advantage	A tiered set of wage thresholds (that correspond with varying subsidy levels) based on 60% to 125% of the state average wage.	\$10.58 - \$22.03		
Nevada	Modified Business Tax Abatement	Companies may pay the lesser of state or county-wide average wage.	\$19.82	Companies must provide benefits and pay 25% of health premiums.	

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Nevada	Personal Property Tax Abatement	Companies may pay the lesser of state or county-wide average wage.	\$19.82	Companies must provide health benefits and pay 25% of the premium.	
	Sales and Use Tax Abatement	Companies may pay the lesser of state or county-wide average wage.	\$19.82	Companies must provide health benefits and pay 25% of insurance premiums.	
	Train Employees Now	Wages must exceed 80% of statewide average wage.	\$15.86		
New Hampshire	Community Development Investment Program (Investment Tax Credit)	1.5 times the state or federal minimum wage, whichever is higher.	\$10.88	Employers must offer adequate fringe benefits, including health insurance, but are not required to contribute to premium costs.	
	Economic Revitalization Zone Tax Credits	Tax credit increases for wages 1.75 and 2.5 times the state minimum wage.	\$12.69 - \$18.13	Benefits are required but not defined. Typically, program administrators are looking for health insurance to be offered.	
New Jersey	Business Employment Incentive Program (BEIP)	Strong preference is given applicants that pay at least 1.5 times the minimum wage; we treat this as in effect a requirement.	\$10.88	Employers must offer healthcare coverage but are not required to contribute to premium costs.	
	Economic Redevelopment and Growth (ERG) Grant Program	The NJEDA requires payment of prevailing wage on all construction contracts for subsidized projects. Depending on the trade, those wage rates currently range from \$16.55 to \$54.98 an hour (not including the value of fringe benefits).	\$16.55 - \$54.98		

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New Jersey	Research and Development Tax Credits			Employers must offer healthcare coverage but are not required to contribute to premium costs.	
New Mexico	High Wage Jobs Tax Credit	2 levels of qualifying wages, with higher wages in more populous municipalities. (\$28,000 - \$40,000 annually.)	\$13.46 - \$19.23		
	Industrial Revenue Bonds			Only projects in certain classes of counties or cities with populations of greater than 40,000 are required to provide health coverage; employers must pay 50% of premium costs.	
New York	Empire Zone Program	A \$3,000 per job tax credit is limited to the hiring of targeted employees for whom one of the requirements is a wage of at least 135 percent of the state minimum.	\$9.79		
	Industrial Development Agencies	A handful of IDAs have wage requirements but most don't.			
North Carolina	Job Development Investment Grants (JDIG)	No general wage requirement, but every Community Economic Development Agreement sets aggregate annual wages that must be paid. The figure to the right is based on averaging the target annual wages for all CY2010 recipients, and converting that average (\$55,223/year) into an hourly wage.	\$26.55	Employer must provide health benefits and pay at least 50% of premium costs	

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
North Carolina	One North Carolina Fund	No wage requirement in tier 1 and 2. In other tiers, jobs have to pay an average weekly wage that is at least equal to 110% of the applicable average weekly wage for the county in which the project is located."The applicable wage is the lowest of the following: (i) the average wage for all insured private employers in the county; (ii) the average wage for all insured private employers in the State; (iii) the average wage for all insured private employers in the county multiplied by the county income/wage adjustment factor." Based on 2010 figures, 110% of the state average insured wage for private industry is \$864.	\$21.62	Employer must provide health benefits and pay at least 50% of premium costs	
	Tax Credits for New and Expanding Businesses (Article 3J Credits)	No wage standard in tier 1 (most distressed counties). In tiers 2 and 3, lesser of 110% of average private wages in state and 90% of average private wages in the county. Jobs that are located within Urban Progress Zones or Agrarian Growth Zones but not in tier 1 must pay at least 90% of the state or county average private wage, whichever is lower. The wage requirements for tiers 2 and 3 (excluding UPZ and AGZ) are currently from \$832/week and \$401/week (the latter is based on the lowest county average).	\$10.02 - \$20.80	Employer must provide health benefits and pay at least 50% of premium costs	
	William S. Lee Quality Jobs and Business Expansion Act (Article 3A)	No wage standard in tier 1, 2 or in a development zone. For remaining tiers, wage must be at least 110% of the county average wage. Based on 2010 data, 110% of the state average wage is \$857/week.	\$21.42	Employer must provide health benefits and pay at least 50% of premium costs. Part-time workers can be counted for the credit only when they receive healthcare coverage.	
North Dakota	New Jobs Training	\$10/hour.	\$10.00		
Ohio	Job Creation Tax Credit	Wages must equal at least 150% of the federal minimum wage.	\$10.88		

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Ohio	Ohio Workforce Guarantee	Wages must equal at least 150% of the federal minimum wage.	\$10.88		
Oklahoma	21st Century Quality Jobs	Annualized wage must be at least 300% of the Oklahoma County average wage (currently \$93,601) or 300% of the average county wage where the project is located, whichever is lower. Average county wages range from \$75,684 to \$93,601.	\$36.39 - \$45.00	Employer must provide health benefits within 12 months of hiring and pay at least 50% of premium costs.	
	Investment/New Jobs Tax Credit	New jobs must pay at least \$7,000/year. This is a holdover from when the program was originally created. It now translates into less than the federal minimum wage and thus is meaningless.			
	Opportunity Fund			Employer must offer health benefits but is not required to contribute to premium costs	
	Quality Jobs	New jobs must pay the lesser of the county average wage or a state wage threshold that is indexed annually (currently \$29,745). Companies located in Opportunity Zones are excluded from the requirement. Haskell County currently has the lowest average annual wage, \$25,228.	\$12.13 - \$14.30	Employer must provide health benefits within 180 days of hiring and pay at least 50% of premium costs. If an employer pays 110% of the average county or state wage, then it can include payment for premiums in meeting the wage requirement.	
	Training for Industry			Employer must provide health benefits and pay at least 50% of premium costs	

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Pennsylvania	Job Creation Tax Credit	Jobs must pay 150% of the federal minimum wage, not including benefits.	\$10.88		
	Opportunity Grant Program	Wages must be 150% of the federal minimum wage.	\$10.88		
Rhode Island	Corporate Income Tax Rate Reduction for Job Creation	250% of the state minimum wage; Rhode Island's minimum wage is indexed to inflation and therefore increases each year; for 2011, the state minimum wage was \$7.40	\$18.50	Rhode Island requires employers to provide employees with health insurance typical of that industries' standard. The state does not specify the minimum employer premium obligation.	Rhode Island requires recipient employers to provide retirement benefits to employees plus other benefits typical of the industry.
	Enterprise Zone Tax Credits	105% of the state median annual wage for full-time jobs of the same industry sector in the state of Rhode Island; the median hourly wage for Rhode Island was \$17.39 in 2010	\$18.26	The law requires a benefits package that includes healthcare insurance, but does not require employers to pay any amount of the premium obligation.	Rhode Island requires recipient employers to provide benefits typical of its industry to employees. The state does not specify which specific benefits must be included, but officials stated that benefits like vacation time were typically included.
	Job Training Tax Credit	150% of the state minimum wage; Rhode Island's minimum wage is indexed to inflation and therefore increases each year; for 2011, the state minimum wage was \$7.40	\$11.10		

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Rhode Island	Manufacturing and High Performance Manufacturing Investment Tax Credits	Recipients must meet one of the following: (1) median wages must exceed the average wage paid by all employers in the state in the same sector; (2) median wages must exceed 125% of the average wage paid by all employers in the state (which currently amounts to \$54,921); (3) For manufacturers - average wages for production workers must exceed the average wages paid to all production workers in the state in the same sector; (4) invest at least 2% of total payroll costs in worker training.	\$10.28 - \$26.40		
South Carolina	Job Development Credits	To receive the minimum subsidy, a company must pay at least \$8.87/hour; to receive the maximum it must pay at least \$22.71/hour.	\$8.87 - \$22.71	Employer are required to contribute 15% of premium costs.	
	Job Tax Credit	There is a wage requirement (150% to 250% of the county or state average wage) only for service facilities in tiers 1, 2 and 3 that create fewer than 250 jobs. Otherwise there is no wage requirement.			
	readySC	Hourly wages must be at least equal to the average county wage where the project is located. The average state wage is \$37,920, which is what is used to calculate the hourly figure to the right.	\$18.23	Employers must offer a benefit package that includes health insurance but are not required to contribute to premium costs.	
South Dakota	Revolving Economic Development and Initiative (REDI) Fund	\$10.50/hour.	\$10.50		Employer must provide benefits, but types of benefits are not specified.
	Workforce Development Program	The greater of \$10.50/hour or the statewide wage at the 10th percentile for the specific profession as determined by the SD Labor Market Information Center. The table of occupations that is used includes some high wages professions that are unlikely to receive subsidized job training, such as physicians and surgeons, which is the category that represents the maximum in the wage range to the right.	\$10.50 - \$77.17	Employer must offer health benefits but is not required to contribute to premium costs.	

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Tennessee	FastTrack Job Training Assistance	There is no wage requirement but wages can be set in an agreement between a company and the Tennessee Department of Economic and Community Development.			
	Headquarters Tax Credit	150% of Tennessee's average occupational wage, which currently equals \$57,495 annually. The wage criteria can be lowered if a company locates in a Central Business District or Economic Recovery Zone.	\$27.64	Even though the statute requires minimum healthcare as described in T.C.A. §56-7-22, no points were assigned since T.C.A. §56-7-22 refers only to small employers of 2 to 25 workers.	
	Jobs Tax Credit	Even though the program sets a wage requirement in special circumstances, no points were assigned since the program does not have a hard wage requirement.		Even though the statute requires minimum healthcare as described in T.C.A. §56-7-22, no points were assigned since T.C.A. §56-7-22 refers only to small employers of 2 to 25 workers.	
	Sales and Use Tax Credit for Qualified Facility to Support an Emerging Industry	150% of Tennessee's average occupational wage, which currently equals \$57,495 annually.	\$27.64	Even though the statute requires minimum healthcare as described in T.C.A. §56-7-22, no points were assigned since T.C.A. §56-7-22 refers only to small employers of 2 to 25 workers.	

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Tennessee	Tennessee Job Skills	Starting wage must at least equal the prevailing starting wage for that occupation in the local labor market area. The figure to the right represents the state average wage, which is currently \$38,330.	\$18.43		
Texas	Texas Economic Development Act (Ch. 313)	"80% of jobs must meet the minimum wage requirements. In urban areas wages must equal 110% of the county average wage for manufacturing sector jobs; in rural areas, wages must equal 110% of the average manufacturing wages for the region; if company creates 1,000 or more jobs, then wages must be 110% of county average wages for all jobs in the county. The figure to the right represents 110% of the state average wage.	\$22.33	80% of employees must be provided with healthcare benefits; these benefits must cover 80% of premium costs.	
	Texas Enterprise Fund (TEF)	Wage requirements vary greatly from deal to deal. The state stipulates in each contract the average annual compensation level required. No baseline standard is set forth in legislation or administrative rules, and therefore we award no points.		No healthcare requirement. State allows the value of benefits to be counted in total compensation requirements.	No benefits requirements. State allows the value of benefits to be counted in total compensation requirements.
Utah	Economic Development Tax Increment Financing	In rural counties, the wage must equal 100% of the average county wage. In urban counties, the requirement is 125% of the average county wage.	\$11.33 - \$26.12		
	Industrial Assistance Fund	In rural counties, the wage must equal 100% of the average county wage. In urban counties, the requirement is 125% of the average county wage.	\$11.33 - \$26.12		
	Targeted Business Tax Credits	If employees are paid 125% of the average county wage, the value of the tax credit is increased by \$500 per employee.			

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Vermont	Economic Advancement Tax Incentives (EATI)	Wage requirements vary from deal to deal. Average wages for recipients in 2008 was \$39,194 or \$18.84 per hour, above the state average wage of \$37,574. Average total compensation was \$47,773. Officials indicated that deals are structured to meet or exceed local average compensation levels. The average hourly wage in Vermont for 2010 was \$20.21.	\$18.84	Employers are required to provide employees with healthcare benefits, although there is no minimum premium obligation. Most EATI recipients pay for 50% of premium costs.	Recipients must provide employees with retirement benefits, sick days, and vacation time.
	Vermont Employment Growth Incentive (VEGI)	160% of the state minimum wage of \$8.15. The state tries to structure deals so that employers meet or exceed local compensation levels (including wages and benefits) for a particular sector. Frequently the state requires a higher threshold. Vermont's minimum wage increases with inflation. The average hourly wage in Vermont for 2010 was \$20.21.	\$13.04 - \$20.21	Employers are required to provide employees with healthcare benefits, although there is no minimum premium obligation. 79% of jobs associated with VEGI had employers paying between 60% and 100% of premium obligations.	
	Vermont Training Program	200% of the state minimum wage, \$16.30 an hour, if no benefits requirements are provided; in 2011, Vermont's minimum wage was \$8.15. Vermont's minimum wage is tied to inflation. If an employer provides benefits, the minimum allowable wage is \$11.41 per hour. If located in a high unemployment area, wages must be 150% of the state minimum wage, \$12.23 for 2011.	\$11.41 - \$16.30	Employers must pay at least 50% of employee health benefit costs or pay at least \$16.30 an hour.	Vermont also requires at least three of the following: retirement, dental, paid vacation and holidays, child care, parental leave benefits and/or other benefits.

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Vermont	VT Economic Development Authority loans	Although this program does not require a specific minimum wage rate to be paid on all loans, wages determine the interest rate charged. As these are not forgivable loans, that makes wage rates a strong incentive. Recipients receive a lower interest rate if the average wage at the facility exceeds \$21.00 per hour. Officials indicated that nearly all projects have high-wage and benefit standards. The average wage of the jobs created at recipient companies was \$24.19.	\$21.00	The benefits being offered are considered during the application process but there are no strict requirements.	The benefits being offered are considered during the application process but there are no strict requirements.
	Workforce Education and Training Fund	The state typically looks for jobs to pay at least \$17 an hour. For some hospitality and service sector jobs, the state allows lower wages. Officials stated that no jobs would be allowed to pay less than \$10 an hour, but this is not written into administrative rules or statute.	\$10.00 - \$17.00	Officials stated that they prefer jobs to have benefits but do not impose requirements.	Officials stated that they prefer jobs to have benefits but do not impose requirements.
Virginia	Enterprise Zone Real Property Investment Grant	Virginia's Enterprise Zone Real Property Investment Grant, unlike the Enterprise Zone Job Creation Grant, does not require a minimum wage threshold to be paid. For the Job Creation Grant, recipients are required to pay wages between \$10.88 and \$14.50 an hour. No points were awarded.		Although Job Creation Grants require employers to offer health benefits to employees, Real Property Investment Grant projects do not contain healthcare requirements.	
	Governor's Opportunity Fund (GOF)	Must pay the local average wage, excluding fringe benefits. In high poverty or unemployment areas, wages must only exceed 85% of the local average wage, excluding fringe benefits. The average hourly wage for Virginia in 2010 was \$23.00.	\$19.55 - \$23.00	Recipient employers must offer employees customary employment benefits including healthcare. Healthcare benefits may not be included in the wage calculation.	Recipient employers must offer employees customary employment benefits including vacation benefits. Benefits may not be included in the wage calculation.

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Virginia	Virginia Economic Development Incentive Grant (VEDIG)	For corporate headquarters with lower capital investment and recipients outside metro areas, Virginia requires wages to be 50% higher than local average wages. Large metro areas must either: create at least 400 jobs with wages 50% greater than local average wages or at least 300 jobs with wages 100% greater than local average wages. The average hourly wage in Virginia for 2010 was \$23.00.	\$34.50 - \$46.00	Recipients must offer customary employee benefits including healthcare but are not required to contribute to premium costs.	Recipient employers must offer employees customary employment benefits, including vacation benefits.
	Virginia Investment Partnership (VIP) & Major Eligible Employer Grant (MEE)	MEE grants require 200% of the local average wage; VIP grants require wages to exceed the average manufacturing wage for a city or county. The average hourly wage in Virginia for 2010 was \$23.00. The average hourly wage for manufacturers in Virginia for 2010 was \$24.83.	\$24.83 - \$46.00	Recipients must offer customary employee benefits including healthcare but are not required to contribute to premium costs.	Recipients must offer employee benefits such as retirement benefits.
Washington	New Jobs in Rural Counties and CEZ Tax Credit	The credit is twice as large (\$4,000 vs. \$2,000) for each new employee who is provided wages and benefits of more than \$40,000 annually.			
West Virginia	Economic Opportunity Tax Credit	Company must pay the statewide average nonfarm payroll wage (currently \$36,895/year) to receive the full credit; high-tech manufacturers must pay \$45,000/year; companies that don't meet job creation requirements can receive a smaller subsidy if they pay at least \$32,000/year (the lowest and highest of these amounts are converted to hourly figures in the next column).	\$15.38 - \$21.63	Companies that don't meet job creation requirements must provide health insurance to be eligible for a smaller subsidy. That is interpreted as requiring that companies contribute to employees' premiums.	

State	Program	Wage requirement	Hourly Rate	Healthcare requirement	Other benefit requirements
Wisconsin	Customized Labor Training Fund	150% of the federal minimum wage	\$10.88	Recipients are required to provide healthcare benefits and contribute to premium costs but no minimum percentage is required. Nearly all recipients pay 50% or more of premium costs.	
	Economic Development Tax Credit Program	150% of the federal minimum wage; recipient employers that pay higher wages, may receive a larger tax credit benefit	\$10.88	Recipient companies must provide coverage and pay 50% or more of healthcare premium costs.	Recipient companies must provide employees with sick days and vacation time.
	Transportation Economic Assistance Program (TEA)	No wage requirement but the state prefers to award subsidies to recipient companies paying higher wages. The average wage of jobs associated with the program is \$17 per hour.			