

CALIFORNIA Appendix

Key CALIFORNIA Subsidy Programs

| Program | Recent Annual Cost | Online Recipient Disclosure | Recipient Disclosure Score* |
|---|-----------------------------|-----------------------------|-----------------------------|
| California Research Credit - credit against corporate income tax for increased R&D expenditures | \$2,200 million (FY2012-13) | None | 0/100 |
| Employment Training Panel - workforce training grants funded by the Employment Training Tax | \$66.0 million (FY2012) | Source | 46/100 |
| Enterprise Zone Hiring Tax Credit – corporate income tax credits for hiring; formerly applied only within EZ areas but now statewide with restricted eligibility | \$800 million (FY2012-13) | None | 0/100 |
| Film and Television Production Tax Credit - credit against income and/or sales and use taxes, based on qualified film production expenditures | \$120 million (FY2012-13) | Source | 36/100 |
| Average of Disclosure Scores for All Programs | | | 21% (82/400) |

*See next page for scoring details

| Show Us the Subsidized Jobs: Scoring Details for CALIFORNIA Programs | | <i>Maximum possible score for category</i> | California Research Credit | Employment Training Panel | Enterprise Zone Hiring Tax Credit | Film and Television Production Tax Credit |
|---|---|--|----------------------------|---------------------------|-----------------------------------|---|
| <i>Score criteria</i> | | | | | | |
| Subsidy Value | BOTH amount approved AND actual amount disbursed/claimed (15) - | 15 | 0 | 15 | 0 | 15 |
| | Either amount approved OR actual amount disbursed/claimed (10) -or- | | | | | |
| | Performance-based with actual amount disbursed/claimed (15) | | | | | |
| Status of Award | Indication or whether award is completed, active, terminated (5) | 15 | 0 | 5 | 0 | 0 |
| | Disclosure of whether enforcement action taken (5) | | | | | |
| | Disclosure of amount clawed back or recalibrated or rescinded (5) | | | | | |
| Jobs Reporting | Number of jobs or training slots promised/projected ONLY (5) -or- | 20 | 0 | 20 | 0 | 15 |
| | Actual number of jobs created/retained or trainings ONLY (15) -or- | | | | | |
| | BOTH promised/projected and actual (20) | | | | | |
| Wages Reporting | Wage rates/payroll promised/projected only (10) -or- | 20 | 0 | 0 | 0 | 0 |
| | Actual wage rates/payroll only (15) -or- | | | | | |
| | Both promised and actual (18) -or- | | | | | |
| | Either promised and actual with wage disaggregation (20) | | | | | |
| Project Information | Location with street address (10) | 15 | 0 | 0 | 0 | 0 |
| | Indication whether the project is a relocation (3) | | | | | |
| | Project documents OR total subsidy package data (2) | | | | | |
| Company Information | DUNS or FEIN (2) | 5 | 0 | 0 | 0 | 0 |
| | NAICS (1) | | | | | |
| | Parent company (2) | | | | | |
| User Features | Ease of access (3) | 10 | 0 | 6 | 0 | 6 |
| | Multiple years of data (3) | | | | | |
| | Downloadable (2) | | | | | |
| | Part of or linked to a wider government transparency site (2) | | | | | |
| <i>Total before penalty</i> | | 100 | 0 | 46 | 0 | 36 |
| <i>Penalty points (see reasoning on following page)</i> | | | 0 | 0 | 0 | 0 |
| TOTAL PROGRAM SCORE | | | 0 | 46 | 0 | 36 |

*See next page for notes on scoring

CALIFORNIA Program Scoring Notes

California Research Credit

There is no online recipient disclosure for this program.

Employment Training Panel

Disclosure link: http://www.etp.ca.gov/pubs_annual_reports.cfm

ETP annual reports list three tables of contract status: approved, completed, and terminated each year. We award five points for basic status reporting. In the high unemployment areas section of the report, the number of trainees and the percent of contract earned (both listed) can be used to infer the total number of jobs approved for training. The training subsidy amount disbursed as well as the percentage of the award claimed are disclosed so users may infer the total available subsidy. In other areas of the report covering different categories of ETP awards, these figures are directly listed.

Enterprise Zone Hiring Tax Credit

There is no online recipient disclosure for this program.

Film and Television Production Tax Credit

Disclosure link: <http://www.film.ca.gov/Tax%20Credit%20Applicant%20Information.htm>

As of January 2014, the California Film Commission has begun posting a table listing productions that have received this subsidy. The table includes the value of the subsidy received and the number of actual employees used in each production.