

INDIANA Appendix

Key INDIANA Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Economic Development for a Growing Economy -an expensive discretionary “deal-closing” tax credit program for footloose companies valued according to net new worker personal income tax withholdings over ten years	\$163 million (FY 2012-2013)	Source 1 Source 2	47/100
Enterprise Zone Program -four different state tax subsidies for specially designated zones throughout the state	Not Available		0/100
Hoosier Business Investment Tax Credit -an expensive corporate income tax credit valued at up to 30 percent of capital investments	\$52.4 million (FY 2013)	Source 1 Source 2	47/100
Skills Enhancement Fund -grants given to companies for the purpose of training workers	\$44.8 million (FY 2013)	Source 1 Source 2	47/100
Twenty-First Century Research and Technology Fund -cash grants for high-tech and high-wage companies	Not Available	Source 1 Source 2	30/100
Average of Disclosure Scores for All Programs			34% (171/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for INDIANA Programs		<i>Maximum possible score for category</i>	Economic Development for a Growing Economy	Enterprise Zone Program	Hoosier Business Investment Tax Credit	Skills Enhancement Fund	Twenty-First Century Research and Technology Fund
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	15	0	15	15	10
	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	15	0	15	15	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	5	0	5	5	0
	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	10	0	10	10	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	2	0	2	2	12
	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	0
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	10	0	10	10	8
	Multiple years of data (3)						
	Downloadable (2)						
	Part of or linked to a wider government transparency site (2)						
<i>Total before penalty</i>		100	57	0	57	57	30
<i>Penalty points (see reasoning on following page)</i>			-10	0	-10	-10	0
TOTAL PROGRAM SCORE			47	0	47	47	30

*See next page for notes on scoring

Indiana Program Scoring Notes

Transparency Portal: <https://transparency.iedc.in.gov/Pages/ContractSearch.aspx>

Annual Reports: <https://transparency.iedc.in.gov/Pages/AdditionalPublicInformation.aspx>

Indiana's new Transparency Portal discloses a great deal of information about its economic development subsidies included in the database. Three of the programs we looked at were disclosed in this database: EDGE, the Skills Enhancement Fund, and the Hoosier Business Investment Tax Credit.

The database discloses data about the amount awarded and disbursed, the status of the recipient, whether an enforcement action has been taken, how much has been recouped from failing deals, the projected number of jobs, promised wages, actual contract documents, and links to other types of subsidies awarded to the company. Information about the dollar value of clawbacks is listed in the fields labeled Adjustment, In Collections, and Uncollectable. The data is also downloadable into a spreadsheet. The database also includes a field labeled actual jobs. Unfortunately, nearly all the examples we looked at failed to include data within this field. Worse, this data could not be downloaded into the spreadsheet automatically. For this reason, we did not award points for disclosing actual jobs data.

Moreover, during the course of this research, we noticed what appear to be selective deletions of data. Between November of 2013 and January of 2014, 144 subsidy awards listed in November data disappeared without explanation. Data from all three of the programs we looked at that appeared in the portal had unexplained deletions. As a result, we deducted 10 points as a penalty from the score of Indiana's EDGE tax credit program, the Skills Enhancement Fund, and the Hoosier Business Investment tax credit program. See endnote 13 of the study.

The second link contains links to annual reports which disclose information about programs. This information is less complete than what is disclosed in the Transparency Portal.

Economic Development for a Growing Economy

See above.

Enterprise Zone Program

There is no online recipient disclosure for this program.

Hoosier Business Investment Tax Credit

See above.

Skills Enhancement Fund

See above.

Twenty-First Century Research and Technology Fund

<https://transparency.iedc.in.gov/Pages/21FundContracts.aspx>

All information for this program can be found in the contracts listed at the link above.