

NEW JERSEY Appendix

Key NEW JERSEY Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Business Employment Incentive Program - large cash grants to new or expanding businesses based on the value of new employees' personal income tax withholding; phasing out but a remaining source of tax expenditures for the next decade.	\$275.0 million (FY2014)	Source	44/100
Economic Redevelopment and Growth (ERG) Program - controversial TIF program that allows up to 75% of 19 different state and local taxes to be used to subsidize private development	\$99.0 million (2012)	Source	21/100
Film Production Tax Credit - tax credit in an amount equal to 20% of qualified production expenses	\$1.1 million (FY2014)	none	0/100
Grow New Jersey Assistance Program - corporate business and insurance premiums tax credits for job creation/retention	\$27.7 million (approvals made in 2012)	Source	21/100
Urban Enterprise Zone Program - sales and use tax exemptions, property tax abatements, and corporation business tax credits linked to hiring and capital investment for companies in designated zones	\$132.6 million (FY2013)	none	0/100
Average of Disclosure Scores for All Programs			17% (86/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for NEW JERSEY Programs		<i>Maximum possible score for category</i>	Business Employment Incentive Program	Economic Redevelopment and Growth (ERG) Program	Film Production Tax Credit	Grow New Jersey Assistance Program	Urban Enterprise Zone Program
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	15	10	0	10	0
	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	0	0	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	20	5	0	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	0	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	3	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	0
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	6	6	0	6	0
	Multiple years of data (3)						
	Downloadable (2)						
	Part of or linked to a wider government transparency site (2)						
<i>Total before penalty</i>		100	44	21	0	21	0
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
TOTAL PROGRAM SCORE			44	21	0	21	0

*See next page for notes on scoring

NEW JERSEY Program Scoring Notes

Business Employment Incentive Program

Disclosure link:

http://www.njeda.com/web/Aspx_pg/Templates/Pic_Text.aspx?Doc_Id=1524&menuid=1521&topid=717&levelid=5&midid=727

Although this program is no longer accepting applications as of 2013, the state will have BEIP subsidy obligations for the next decade. Both projected and actual awards are disclosed, along with projected and actual job creation. The program also discloses whether a recipient is a relocation.

Economic Redevelopment and Growth (ERG) Program

Disclosure link:

http://www.njeda.com/web/Aspx_pg/Templates/Pic_Text.aspx?Doc_Id=1526&menuid=1524&topid=717&levelid=6&midid=727

The New Jersey Economic Development Authority discloses only the maximum possible award for this program and projected job creation.

Film Production Tax Credit

There is no online recipient disclosure for this program.

Grow New Jersey Assistance Program

Disclosure link:

http://www.njeda.com/web/Aspx_pg/Templates/Pic_Text.aspx?Doc_Id=1705&menuid=1548&topid=717&levelid=6&midid=727

The New Jersey Economic Development Authority discloses only the maximum possible award for this program and projected job creation.

Urban Enterprise Zone Program

There is no online recipient disclosure for this program.