

PENNSYLVANIA Appendix

Key PENNSYLVANIA Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Film Tax Credit - tax credits worth 25% of qualified film production expenses incurred in the state	\$60.0 million (2015)	Source	33/100
Job Creation Tax Credit - corporate income tax credits worth up to \$1,000 per job for companies that increase employment	\$10.1 million (FY2015)	Source Source 2	35/100
Keystone Innovation Zone Tax Credits - tax credit equal to 50% of the increase in that KIZ company's gross revenues in the immediately preceding taxable year attributable to activities in the KIZ	\$25.0 million (FY2015)	Source Source 2	26/100
Keystone Opportunity Zone Program - businesses located in KOZs are entitled to a bundle of subsidies, including property tax abatements, hiring credits, and sales and use tax exemptions	\$19.9 million (2015)	None	0/100
Pennsylvania First Grant – flexible grants, loans, and loan guarantees available to businesses that create jobs.	\$37.8 million (2014)	Source Source 2	33/100
Average of Disclosure Scores for All Programs			25% (127/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for PENNSYLVANIA Programs		<i>Maximum possible score for category</i>	Film Tax Credit	Job Creation Tax Credit	Keystone Innovation Zone Tax Credits	Keystone Opportunity Zone Program	Pennsylvania First Grant
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	15	10	15	0	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	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	5	5	5	0	5
	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	12	12	0	0	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	6	8	6	0	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	38	35	26	0	35
<i>Penalty points (see reasoning on following page)</i>			-5	0	0	0	-2
TOTAL PROGRAM SCORE			33	35	26	0	33

*See next page for notes on scoring

PENNSYLVANIA Program Scoring Notes

Film Tax Credit

Disclosure link: <http://www.dced.state.pa.us/investmenttracker/default.aspx>

The Pennsylvania Film Tax Credit is a performance-based program that is reported through the state's Investment Tracker database. Only the committed number of jobs is reported, but actual subsidy values are available.

We deduct five penalty points from this program because no award years or any other indication of the currency of the database or individual entries is available.

Job Creation Tax Credit

Disclosure link: <http://www.dced.state.pa.us/investmenttracker/default.aspx>

Disclosure link 2: <http://contracts.patreasury.gov/>

This program is disclosed through two separate locations. The DCED Investment Tracker and the Pennsylvania Treasury e-Contracts database both disclose the maximum value of awards made through this program. Both databases also disclose the pledged and existing number of jobs, but not the actual job creation during the award period. This program also receives points for linkage to a wider government transparency website (e-Contracts library).

Keystone Innovation Zone Tax Credits

Disclosure link: <http://www.dced.state.pa.us/investmenttracker/default.aspx>

Disclosure link 2: http://www.newpa.com/webfm_send/3293

KIZ tax credits are disclosed through Investment Tracker and through a spreadsheet located on the NewPA.com website. The NewPA spreadsheet discloses the yearly value of credits issued, while the Investment Tracker reports on the overall award. Existing and pledged jobs are reported via Investment Tracker.

Keystone Opportunity Zone Program

There is no online recipient disclosure for this program.

Pennsylvania First Grant

Disclosure link: <http://www.dced.state.pa.us/investmenttracker/default.aspx>

Disclosure link 2: <http://contracts.patreasury.gov/>

This program is disclosed through two separate locations. The DCED Investment Tracker and the Pennsylvania Treasury e-Contracts database both disclose the maximum value of awards made through this program. Both databases also disclose the pledged and existing number of jobs, but not the actual job creation during the award period. This program also receives points for linkage to a wider government transparency website (e-Contracts library).

We award points for disclosure of company addresses, but deduct two penalty points because some disclosed addresses are for out of state locations.