REQUIREMENTS FOR NEW JOBS
• Newly created position of employment not previously located in this state and requires a minimum of 35 hours worked each week
• Offer health insurance upon employment
• Average wage must pay at or above the average wage of the county with the lowest average wage in the state
• Must be met within a single tax year
• Tax credit must be first claimed on initial year tax return

Program Overview
The Job Tax Credit Program provides a statewide incentive for any business or headquarters of businesses engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism, or research and development industries, but does not include retail businesses. Counties and certain census tracts in the state are ranked annually and placed in economic tiers using the following factors: Highest unemployment rate, lowest per capita income, and highest percentage of residents whose incomes are below the poverty level. If other requirements are met, job tax credits are available to businesses of any nature, including retail businesses, in counties recognized and designated as the 40 least developed counties. Specific criteria and incentives for less developed counties and census tract designations include State Opportunity Zones, Military Zones, and Rural Zones.