The Policy Shift To Good Jobs

Cities, States and Counties Attaching Job Quality Standards to Development Subsidies

Good Jobs First
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by
Anna Purinton
with
Nasreen Jilani, Kristen Arant, and Kate Davis

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Good Jobs First
1311 L Street N.W., Washington, DC 20005
(202) 626-3780
www.goodjobsfirst.org

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Executive Summary

A national survey by Good Jobs First finds that the number of economic development subsidies with job quality standards is continuing to rise sharply, and that standards are becoming an everyday tool for effectively targeting development subsidies to businesses that create high-quality jobs. There are now at least 116 state programs with standards and 49 standards that apply to local subsidies, often covering multiple programs. Altogether, that amounts to 165 job quality precedents.

At least 43 states, 41 cities, and 5 counties – a total of 89 jurisdictions – now attach job quality standards to at least one development subsidy. This is a net increase of 6 states, 16 cities, and 1 county since 2000 when this research was last published. This is a dramatic increase from 1994, when the book *No More Candy Store: States and Cities Making Job Subsidies Accountable* identified only 6 jurisdictions using this tool.

Even more striking is the increase in the number of standards *per state*. The total number of state programs with standards jumped from 64 to 116 in only three years. Thirty states attach standards to more than one incentive program. Twenty-five states have at least one more subsidy with standards than they did in 2000.

Standards are being attached to every type of subsidy program, including tax credits, training programs, industrial revenue bonds, loan programs, enterprise zones, and tax increment financing (TIF). At the local level, 34 of the 46 jurisdictions have adopted standards through living wage laws, which usually cover most or all types of assistance provided by the city above a certain dollar amount.

Wage standards continue to be the most common requirement. All but three states and two cities included in this report have at least one program with a wage standard. Wage standards vary greatly, with those that are market-based tending to be higher than those pegged to poverty measures such as the minimum wage or poverty line. Market-based wage standards are used in the majority of state programs, while poverty-based wage standards are more common at the local level.

Standards that mandate employer-provided healthcare benefits are also on the rise. Two-thirds of states and 80 percent of cities and counties with standards either require health benefits or encourage coverage by allowing benefits to count towards wage requirements.

The vast majority of development officials interviewed agree that job quality standards do not adversely affect business climates. Only 16 of the 119 officials interviewed had heard complaints that job quality standards negatively affect development efforts.

Most officials reported that there had been "no problem," "no reaction," or "no complaints" when asked how employers have reacted to wage standards. Health benefit requirements cause even less of a stir.

A number of officials reported that subsidies with standards have a positive impact on their regions' development efforts. They described standards as an important tool for targeting subsidies in ways that create high-quality jobs, thereby avoiding the "hidden taxpayer costs" (e.g., food stamps, Medicaid, and the Earned Income Tax Credit) that accompany poverty-wage work.

Officials also report very few problems in monitoring and enforcing wage standards. Nearly all subsidy programs have systems for monitoring compliance in place, and most appear to be using them. Officials reported low rates of non-compliance with the standards, noting that most violations have been minor and involved only a few employees.

A significant minority of jurisdictions (20 percent of local governments and several states) do not formally monitor compliance after deals occur, relying on companies to keep their word and employees to complain if problems arise. Such monitoring arrangements are often the result of staffing shortages and budget cuts that leave agencies without the resources they need to monitor compliance effectively. In a number of programs, an information gap exists between those administering the subsidies and those monitoring compliance, reducing the ability of officials to enforce standards and evaluate the success of job quality requirements in raising the standard of living for workers.

While wage compliance is generally well-monitored, health insurance coverage rates are not. Less than half of the officials interviewed could provide information on the number of employees covered by health insurance or the number of employers providing insurance. Among the 27 local jurisdictions that give employers a higher wage/benefit choice, 22 could not provide any information, or even estimates, about what share of employers chose to provide benefits versus how many chose the higher wage.

This is due in part to the structure of healthcare requirements: programs that require companies to *offer* coverage do not require employees to *enroll*, while programs in which employers have a choice between providing benefits and paying a higher wage do not ask whether health insurance is provided once wage standards are met. State and city officials have done very little to evaluate how effective these programs are in increasing the number of insured workers. This lack of meaningful monitoring of healthcare outcomes is the one truly negative finding in the survey.

The Policy Shift to Good Jobs

This study is the result of ongoing work by Good Jobs First, a national clearinghouse tracking best practices in economic development. When GJF executive director Greg LeRoy first published a count of subsidies with job quality standards in his 1994 book *No More Candy Store: States and Cities Making Job Subsides Accountable*, only six jurisdictions had them. That number skyrocketed to 66 jurisdictions with standards by 2000 when the most recent version of *The Policy Shift to Good Jobs* was released, and has continued to climb since.

This study updates and expands those previous reports. Our research included interviews with more than 119 development officials in the 89 jurisdictions where standards were identified. The interviews enabled us to take a more in-depth look at the impact of standards on economic development efforts, including business climate concerns, employer reactions, implementation of monitoring and enforcement mechanisms, and the outcomes of standards intended to ensure better wages and increase the number of workers with healthcare benefits.

In response to inquiries by both community groups and development officials about the types of standards commonly used, this report also includes an expanded discussion of the myriad of ways in which standards are designed. A summary chart of state and local subsidies with standards is again included in the Appendix.

This report includes only those incentive programs that *mandate* standards for all companies that receive a given subsidy. Additional jurisdictions negotiate standards on a case-by-case basis for company-specific development deals; others include wage rates and/or health benefits as part of a formula for evaluating applications or calculating subsidy eligibility. Those jurisdictions are not included here.

The growing awareness of development officials about job quality standards, as well as better availability of information about these programs on state and local government websites, contributed to the comprehensiveness of this report. This survey is not believed to be complete, however. Its findings will be updated periodically on our website: www.goodjobsfirst.org. We urge anyone with additional information about standards to contact us at info@goodjobsfirst.org, call (202) 626-3780, fax (202) 638-3486, or write to Good Jobs First, 1311 L Street NW, Washington, DC 20005.

Rising Numbers: Standards In More Places and Programs

The policy shift to good jobs is continuing. Job quality standards span a wide variety of places and economies, from Maine to San Diego and from Ypsilanti to Louisiana. The number of jurisdictions with job quality standards has continued to rise to a new total of at least 43 states, 41 cities, and 5 counties. This is a net increase of 6 states, 16 cities, and 1 county from when the last count was published three years ago (see Table I for a complete list of jurisdictions with standards).

At the state level, most striking is the increase in the number of incentive programs *per state* with standards. The number of state subsidies with standards has jumped from 64 to 116 in only three years. While 6 states are newly included in this report, 25 states apply standards to at least 1 more incentive than they did in 2000. In some states, the increase has been much greater: Iowa now has 7 programs with standards, up from only 2 in the last report; Maryland and Oklahoma have 5 programs apiece, up from only 1. At least 30 states attach standards to more than one incentive program.

Standards are being attached to every type of subsidy, including tax credits, training programs, industrial revenue bonds, loan programs, enterprise zones, and tax increment financing (TIF) (see the summary chart in the Appendix for a complete list).

At the local level, 34 of the 46 jurisdictions with standards have adopted standards as a result of living wage ordinances.[1] Most of these ordinances apply across the board, requiring that all recipients of any type of development assistance administered by the city (often above a certain dollar amount per year or per deal) meet job quality requirements. At the state level, standards are more often attached to specific incentive programs; only a few states apply the same standard to multiple programs. These include Ohio's loan programs, Nevada's tax abatements, and Kentucky's development acts. A number of jurisdictions attach job quality standards to federal and state programs administered at the state or local level, such as Community Development Block Grant (CDBG) funds.

Most of the standards are statutory, the result of initiatives of community activists, elected officials, or both. Some are agency policies, while others are a combination of statute and policy, with standards defined by development agencies in accordance with guidelines set out by legislation.

Table I: Jurisdictions with Job Quality Standards 2003

Cities

Ann Arbor, Michigan *
Ashland, Oregon *
Auburn, Maine
Berkeley, California *
Bozeman, Montana *
Burlington, Vermont *
Cambridge, Massachusetts
Cleveland, Ohio *
Columbus, Ohio
Davenport, Iowa *
Des Moines, Iowa
Detroit, Michigan
Duluth, Minnesota
Eastpointe, Michigan *
Fairfax, California *
Fort Worth, Texas
Hartford, Connecticut
Houston, Texas
Lewiston, Maine
Los Angeles, California
Madison, Wisconsin
Minneapolis, Minnesota
Missoula, Montana *
New Britain, Connecticut *
Oakland, California
Pittsfield Charter Township, Michigan *
Richmond, California *
Rochester, New York *
St. Louis, Missouri *
St. Paul, Minnesota
San Antonio, Texas
San Diego, California
San Jose, California *
Santa Fe, New Mexico *
Southfield, Michigan *
Toledo, Ohio *
Warren, Michigan
West Hollywood, California
Winston-Salem, North Carolina
Ypsilanti, Michigan
Ypsilanti Township, Michigan

States

Alabama
Arizona +
Arkansas
California
Colorado +
Delaware +
Florida +
Georgia +
Idaho
Indiana
Iowa +
Kansas +
Kentucky +
Louisiana
Maine
Maryland +
Michigan
Minnesota
Mississippi +
Missouri
Montana *
Nebraska +
Nevada +
New Jersey *
New Mexico *
New York
North Carolina
Ohio
Oklahoma +
Oregon +
Pennsylvania +
Rhode Island
South Carolina +
South Dakota
Tennessee
Texas +
Utah +
Vermont
Virginia *
Washington
West Virginia *
Wisconsin +
Wyoming *

Counties

Dane County, Wisconsin
Flagler County, Florida
Indian River County, Florida
Suffolk County, New York *
Westchester County, New York *

* New in this report
+ Added at least one program with standards since last report

Wage Standards: Many Methods

Wages continue to be the most common type of job quality standard. All but three states and two cities included in this report have at least one program with a wage standard. Wage requirements run the gamut from low wage floors ($6 hourly minimum in Idaho's Workforce Development Training Fund) to high prevailing industry wages ($62,549 per year for construction financed through several Ohio loan programs). Wage standards are generally based on one of three types of formulas: poverty measures such as the federal poverty line or state and federal minimum wages; static dollar amounts; and market rates such as the average wage of a state, region, county, or industry.

Market-based wage standards are the most common type found in state incentive programs. Cities and counties more often use poverty measures to set wage requirements. Twenty-six states have at least one subsidy with a market-based wage standard, compared to only five local programs. At the local level, at least 13 jurisdictions base wage standards on a percentage of the federal poverty line for a family of three or four, while only two states base wage standards on the federal poverty line.

In most cases, market-based wage requirements are higher than those based on poverty measures. The average county wage that serves as the wage threshold for economic development grants in Flagler County, Florida is $11.88, with health and retirement benefits required in addition. Companies using federal job training funds in Montana must pay 110% of the state median wage, which comes to $12.99. Nevada requires recipients of five types of tax abatements to pay at least the statewide average hourly wage of $15.89, in addition to providing health benefits.

Basing wage standards on market rates is not a foolproof way to get a livable wage, however. Georgia's Job Tax Credit program requires companies to meet or exceed the average wage of whichever county in the state has the lowest average wage: currently just over $7 an hour.[2]

Wage standards based on poverty measures vary significantly in dollar value, but most tend to be lower than market-based standards. Programs requiring employers to pay 150 percent of the federal minimum set the wage floor at $7.73 per hour. A wage requirement based on the poverty line for a family of four sets the annual floor at $18,400, or about $9.20 per hour for a 40 hour, 50 week work year.[3] Many local living wage laws set the threshold at a percentage above the poverty line, such as Detroit's requirement that companies pay 125 percent of the poverty line for a family of four ($11.50 per hour) if they do not provide health benefits.

Jurisdictions that use needs-based standards derived from alternative measures of subsistence tend to have higher wage standards. Burlington, Vermont bases its living wage on the yearly needs of a single person in an urban area with a moderate food plan as calculated by the Vermont Joint Fiscal Office: $11.67 per hour if health benefits are provided and $13.49 if they are not.[4] Fairfax, California bases its living wage on the monthly cost of renting a one-bedroom apartment in the city ($950), resulting in a wage requirement of $13.00 with health benefits or $14.75 without.[5] Delaware has become the first state known to employ the self-sufficiency standard developed by Wider Opportunities for Women. Although the details are still being worked out, the state generally uses the self-sufficiency level for a single parent with two school-age children ($11.75 to $16.09 per hour, depending on the place in the state) as the target wage to be paid by companies receiving Strategic Fund grants.[6]

In the majority of state and local jurisdictions surveyed, wage standards are adjusted annually to reflect updated market-based wages, revisions to the poverty line, or changes in the Consumer Price Index (CPI). As would be expected, fixed wage standards – those not updated yearly – lose value over time due to inflation. None of the state programs with fixed hourly wage requirements included both in this report and in the 2000 edition (Alabama, Colorado, Idaho, and South Dakota) have adjusted their wage requirements in the last three years. Wage standards for state programs based on a percent of the federal minimum wage (Maryland, Michigan, New York, Ohio, Pennsylvania, and Wisconsin) also remained constant from the last report, since the minimum wage has remained at $5.15 per hour since 1997.

Not all wage standards require that every employee earn the stated wage. A handful of state programs require that only a certain percentage of employees' wages and benefits meet job standard requirements – for example, 80 percent for Texas' property tax credits and 90 percent for Kentucky's development acts. Nine states have at least one program in which the wage standard is the *average* wage that workers must receive. Among them, Ohio's job creation tax credit requires companies to pay an average wage equal to 150 percent of the federal minimum wage; Indiana's Economic Development for a Growing Economy (EDGE) tax credits require that the average wage of new jobs meet or exceed the county average wage.

This type of wage requirement may give employers some flexibility in hiring young workers or trainees, but it can also undermine the purpose of the wage standard. High salaries paid to a few company executives can skew the average wage considerably, enabling a company to pay poverty wages to a large portion of its workforce and still meet the standard. Several jurisdictions use other methods to make exceptions for young or inexperienced workers. For example, Ashland, Oregon exempts welfare-to-work participants, work-study students, minors working for non-profits after school or

during summers, and participants in apprenticeship programs shorter than 18 months, among others.

Many jurisdictions use standards that take into account the situations of small and/or rural businesses. A few states have separate wage requirements for rural areas versus major cities; others rank their counties into tiers with different wage standards for each. More commonly, states use county or regional average wages as the requirement, ensuring that companies are held to the same standard as their neighbors. Several local programs only apply standards to companies above a certain number of employees (10 in Ashland, Oregon; 25 in Santa Fe, New Mexico; 6 in Berkeley, California). Maine's Governor's Training Initiative does not require companies with fewer than 25 employees to meet the health benefit requirement until they have been in business for three years.

Health Benefit Requirements: Increasingly Common

More jurisdictions are now requiring subsidy recipients to provide health benefits to employees. In 2000, 17 out of the 37 states with standards (46 percent) had at least one subsidy program that required health benefits be provided or offered, encouraged benefits by allowing them to count toward a wage requirement, or gave employers a choice between providing benefits and paying a higher wage. Today 29 out of the 43 states with standards (67 percent) have at least one such program. This trend is even stronger at the local level, where 37 out of 46 cities and counties (80 percent) now either require healthcare benefits or encourage them by allowing benefits to count towards wage requirements.

Programs vary widely in the type of health coverage and employer contribution they specify. Some simply state that to be eligible for the subsidy, companies must offer or provide some sort of benefits. Others require that employers pay at least some percentage of health coverage costs, with programs in states such as Arizona, Delaware, Maine, New Mexico, and Oklahoma requiring employers to pay at least half. Iowa's Community Economic Betterment Account program requires employers to pay 80 percent of the cost of health and dental benefits for employees or 50 percent of the cost of a family plan.

Standards that allow employers to choose between providing benefits and paying a higher wage are much more common at the local level. Twenty-five cities and two counties require companies to pay higher wages if they do not provide health benefits. The average amount allotted for benefits is $1.50 per hour, ranging from $.83 per hour in Duluth to $2.34 per hour in San Diego.

"Compensation" requirements that can be met through a combination of wages and benefits are also increasingly common. The types of benefits that can be counted as compensation vary. The wage standard for California's Employer Training Panel can be met through both wages and healthcare benefits, while payment of Santa Fe's living wage (soon to be minimum wage) can include the value of healthcare and childcare. Ashland, Oregon allows health benefits and retirement plans to count towards its wage requirement. Madison, Wisconsin counts the value of health benefits, sick leave, and vacation.[7] Such standards can encourage employers to provide valuable benefits to employees, but must be constructed wisely. Utah's Custom Fit Training Program allows the value of workers' comp and unemployment insurance contributions to count towards the compensation requirement, which does little to meet the day-to-day needs of workers.[8]

Other Standards: Full-time Hours and More

In addition to wage and healthcare requirements, many jurisdictions add other standards to ensure subsidies create quality jobs. By far the most common is the requirement that new jobs be permanent, full-time positions. Some jurisdictions also require that jobs offer opportunities for training and/or career advancement.

A few jurisdictions require that employees receive sick leave and/or paid vacation. Among them are Oakland, Berkeley, Los Angeles, and Richmond, California, which all require employees to receive 10 compensated and 12 uncompensated days off per year. Burlington, Vermont requires companies to provide 12 compensated days off for sick leave, vacation, or personal leave. Ashland, Oregon requires that employees receive eight hours of sick leave per month plus paid vacation.

Some subsidy programs require employers to contribute to retirement plans, including Flagler County, Florida's Economic Development Grant Incentive Program and Lewiston, Maine's Tax Increment Financing (TIF) program. The state of Maine's Employment TIF program requires companies to provide an ERISA-qualified retirement plan. Several other jurisdictions encourage retirement contributions by allowing them to count towards compensation requirements.

Subsidy recipients in Minneapolis, Los Angeles, and New Britain, Connecticut must meet guidelines for local hiring. New Britain, Los Angeles, Oakland, Burlington, and Rochester, New York require companies to inform employees about possible eligibility for the Earned Income Tax Credit (EITC).

The additional standards mentioned here are much more common at the local level than at the state level. However, a number of state programs report taking such

benefits into account in determining subsidy eligibility or the dollar amount companies receive. For example, New Jersey's Business Employment Incentive Program encourages smart growth practices by providing larger subsidies to companies that locate near public transit.

Business Climate: No Harm to Development Efforts

Interviews with development officials supported our previous findings that job quality standards do not harm business climates. The vast majority of officials interviewed reported that including job quality standards in subsidy programs either did not harm their business climate or had a positive impact. Only 16 of the 119 officials interviewed had heard complaints that job quality standards negatively affect their development efforts. Of those 16, most noted that complaints and reservations came from only a few businesses, and four said claims of negative impacts turned out to be more hype than reality.

The finding that standards do not harm development efforts is significant given that opponents of standards routinely predict economic ruin if standards are enacted. When asked whether anyone had ever claimed that job quality standards affected the city's economic development efforts, one Midwestern official responded, "Yes, but claiming and proving are two different things. The Chamber of Commerce and other business interests opposed the standard, but since its inception have not brought up such claims." An Eastern state official noted, "Once in awhile in the legislature you get some rhetoric from both sides, but it really doesn't reflect reality."

The reality is that in a large majority of cases, according to the front-line officials who administer them, job quality standards cause little stir among companies applying for subsidies. When asked how companies reacted to wage standards, the vast majority of officials reported that there had been "no reaction," "no problems," or "no complaints." Health benefit requirements sparked even less resistance. A Midwestern state official said that in his experience, "The business community is cautious, but they give positive reactions when a project gets going." A Mid-Atlantic state official found that the standards are "hard to argue with – we haven't really been getting any pushback." Another Midwesterner observed that companies "understand that there are limited resources that must be used for higher-quality projects."

With a few exceptions, development officials do not think job quality standards put their jurisdictions or businesses at a competitive disadvantage, since, as one Southern state official put it, "Every state has wage requirements on these types of programs." A Southwestern state official said the state "saw the incentives being offered by other states and figured we would still be competitive if we raised the bar." Only two

officials felt job quality standards made it difficult to attract businesses with their subsidies; several officials emphasized businesses' eagerness to access the incentives. One Midwestern official observed that companies don't like wage standards, but accept them as part of the program. An Eastern state official felt that businesses reacted positively to the standards; when asked by the agency how standards were affecting them, companies responded that the standards help them compete and remain stable. Another program administrator from the same state observed similar benefits, noting, "Many employers didn't know the average wages of their industry or region. They raised their wages not only to meet the program guidelines, but also to be competitive among other businesses."

In sum, development officials say the true business climate impact comes from the success of these incentives in attracting companies and targeting funds to create quality jobs. As one official put it, "The programs, not the wage standards per se, have affected the business climate. Providing incentives only to basic industries and employers we want to attract has been important." Many officials referred to similar success stories in training workers for high-skill, high-wage occupations; enticing companies with desirable jobs to locate or expand in their area; and raising the bar for wages and benefits paid by subsidy recipients.

Important Tools: Officials See Standards as Common Sense

Development officials increasingly see job quality standards as necessary, commonsense tools for economic development. They spoke repeatedly of the need to target subsidies in ways that create quality jobs with family-supporting wages, health benefits, and career prospects.

Many development officials have reached the conclusion that giving out subsidies on the theory that "any job is a good job" is not a good investment. An official from the South described his state's "philosophical approach to economic development," which recognized that "some wage levels lead to unbearable problems and hurt the productivity and well-being of citizens." Other officials called attention to the fact that low-wage jobs tend to offer poor training and few opportunities for advancement, and are often plagued by high turnover rates. Many interviewees agreed with the sentiment of one Midwestern state official, who noted: "It's a living wage issue. A $6 an hour job just doesn't cut it anymore."

Budget woes have increased the pressure to effectively target subsidies and guarantee a return on the investment of public dollars. As one Midwestern city official noted, job quality standards are a way for governments to monitor the use of subsidies and "ensure that public money is not being funneled into poorly paying jobs." A

Southwestern official explained, “There was a need to raise the bar in the state. We wanted these incentives to be viewed as incentives, not as a right, and reward those companies that created high-quality jobs.” An East Coast official noted, “We have a set amount of resources which we have no trouble giving out, so we asked ourselves how we could target those resources to be of the most benefit.”

Targeting subsidies to companies creating high-quality jobs saves cities and states money by reducing "hidden taxpayer costs" – the double subsidies governments pay when employees of subsidized businesses earn wages so low that they still qualify for public assistance programs such as food stamps, Medicaid, the Earned Income Tax Credit (EITC), and housing and utility subsidies. Officials were particularly concerned about the economic impact of large numbers of uninsured workers on state and local governments already strapped for cash. In several states, it was legislators' concern about these costs and the availability and affordability of non-workplace-based insurance plans that prompted the adoption of health benefit standards.

Even in those few regions where companies reportedly complained about job quality standards, some officials still do not see standards as harmful to development efforts. Instead, they see evidence of incentives directing public funds to companies that provide the high-wage, good-benefits jobs they hope to attract. One Midwestern official noted, “When an agreement is signed, the company commits to the requirements. This program is applied for and is not mandatory – if an employer does not meet the threshold, it does not qualify.” Another official from the same state said, “It’s a decision for businesses – if they can do it for cheaper with conventional funding, they will. But if they have that option, they're not the projects we want to be funding anyway.” A Mid-Atlantic state official stressed that incentives are *incentives*, not entitlements: “Rather than telling employers what they’re not getting, we reward good employers with subsidies.”

Monitoring Compliance: Very Few Problems

Half of all subsidy programs have systems in place for monitoring compliance with job quality standards and have penalties spelled out for noncompliance. Most appear to be using their monitoring and enforcement mechanisms. More than a third of officials interviewed reported that no companies had been found noncompliant with standards; half that number reported that some companies had been found noncompliant with wage requirements. The other half did not know, did not track, or did not respond.

More common than noncompliance with job quality standards were businesses that did not create as many jobs as promised. Several officials noted that their programs are designed to block employers that do not meet job quality standards from getting in. In

most cases in which companies were found noncompliant with standards, the problems were described as small and affecting only a few employees.

Methods of monitoring compliance are as varied as the job quality standards they enforce. The most common approaches include periodic reports by employers, spot checks of payrolls or unemployment insurance records, audits, agency interviews, and on-site inspections. Most jurisdictions use a combination of these devices. Periodic reports from employers are the most common type of monitoring, used by roughly half of local programs and a third of state-level incentives. Most corroborate self-reported data with random spot checks or audits.

The most common penalties for noncompliance are cancellation of future benefits; prorated recapture of the subsidy based on the wages and benefits promised versus those actually paid; and 100 percent recapture, plus interest in some cases. In the case of tax credits claimed retroactively based on wages and benefits already paid, companies found in noncompliance can face not only underpayment penalties, but also charges of tax fraud. Many local laws carry fines ranging from $50 to $300 per employee per day for failing to meet wage standards. Many also require wage restitution and/or bar employers from receiving future government aid for a specified period of time.

A few state programs and about 20 percent of local governments with standards do not formally monitor compliance after contracts are signed. Instead they use what several officials called "complaint-driven" enforcement, or what one official called "the honor system." Some of these programs require initial proof that health benefits are being provided and wage standards are being met, but never check back to make sure compliance continues. Other programs include the standards in the contract and require no documentation of wages or benefits; officials note that companies are under a legal obligation to comply, but make no effort to see that they are complying. A few tax abatements also fall under this category: employers simply tick off the box on their tax forms, with no further documentation required unless they are selected for an audit.

Complaint-driven compliance is often a result of budget cuts and staffing shortages that leave agencies without the resources they need to monitor compliance effectively.

There are some programs, particularly job training programs, in which officials are in frequent contact with companies – one agency helps companies find health coverage, another helps recruit employees, others are involved in the day-to-day operations of training institutes. As one Midwestern administrator of such a program noted, "We're close with the locals. We'd know if they weren't providing [health benefits]."

However, in many other programs, there is an information gap between those overseeing the incentive programs (marketers, development officials) and those monitoring compliance (often the department of revenue). A number of officials surveyed were the key contacts for a given subsidy program, yet they had no knowledge about the number of companies found in noncompliance or how the situations were handled. When present, such gaps in information and responsibility doubtless detract from the ability of officials to assess the success of their programs and may increase the likelihood of noncompliance by subsidized companies.

Health Coverage Outcomes: Poorly Tracked

Tracking of employee health coverage lags far behind the monitoring of wage and job creation requirements when it comes to program enforcement. More than half of the officials interviewed who administered a program that required or encouraged health coverage could not provide reliable information on the number of employees covered by health insurance or the share of employers that chose to provide insurance rather than pay a higher wage.

This blind spot is due in part to the nature of the insurance requirements. Many incentives require health benefits to be *offered* by employers but do not require that employees *enroll*. Because of this, agencies rarely follow up after companies provide initial proof that a health plan is available. Only a handful of officials reported requiring yearly proof that benefits are offered. Only one state reported that it follows up with workers to ask whether they have insurance and what percentage of the premium they pay.

Jurisdictions that allow employers to choose between paying a higher wage and providing health benefits have an equally poor track record in monitoring insurance take-up rates. Among the 27 local jurisdictions that give employers a higher wage/benefit choice, 22 could provide no information, or even estimates, about what share of employers chose to provide benefits versus how many chose the higher wage.

Of the few jurisdictions that could provide some information, three reported that companies paid the higher wage; two reported that companies both paid the higher wage *and* provided benefits. Officials in Ypsilanti, Michigan and Hartford, Connecticut reported that all living wage contracts approved so far have paid the higher wage.[9] An official in San Jose said the city did not compile totals, but thought that most employers found it easier to pay the higher wage.[10] In Duluth, Minnesota, all businesses covered by the city's living wage ordinance in 2002 both paid the higher wage *and* provided health insurance.[11] Minneapolis does not compile numbers, but reported that most employers, mainly manufacturers, already paid wages above the

living wage and also provided benefits, although not necessarily the 100 percent of premiums that the Minneapolis law requires.[12]

Knowing how many employers pay the higher wage does not answer the question of how many employees are insured. In most cities, once the higher wage is met, companies do not submit proof of benefits even if they do provide them. Even among programs that require benefits to be offered or provided, most officials had no idea how many employees are insured, noting that their agencies do not track such information. A few believed most to all employees were insured "because it's a requirement of the program," but could offer no details on how that information is verified. None of the local jurisdictions surveyed attempted to track how many employees found and purchased health coverage on their own, using the wage increment.

By not tracking the outcomes of health care requirements (both in terms of how many employers are offering coverage and how many employees are taking it), states and cities are failing to implement the intent of legislation and policies that attach healthcare to development subsidies: increasing the number of insured workers.

Conclusion

While a decade ago it was virtually unheard of to attach job quality standards to development subsidies, today it is becoming standard practice. Job quality standards are gaining not only numbers, but also acceptance – the question about whether job quality standards are a good idea has been answered with a resounding yes. Interviews with development officials show that, far from being job-killers, standards are valuable tools for creating quality jobs and effectively targeting public money.

In places where job standards are in place, state and local governments must now ensure that they are being used and enforced properly. Better tracking of employer compliance and the health insurance coverage outcomes of job quality standards is necessary to evaluate which programs are succeeding in improving wages and access to healthcare and which must be improved.

Jurisdiction	Type(s) of Subsidies Covered/ Name of Program(s)	Job Quality Requirements (wages are hourly unless otherwise stated)
States		
Alabama	Income Tax Capital Credit Program	Companies must pay an average hourly wage of not less than $8.00 or provide average hourly compensation (wages, health care, retirement benefits, etc.) of not less than $10.00.[13]
Arizona	Enterprise Zone Income and Premium Tax Credits Arizona Job Training Program	Companies must pay compensation at least equal to the wage offer by county ($6.74 to $8.60 in 2003) and must pay at least 50% of employees' health insurance.[14] Large companies and those in urban areas must pay 100% of the county average wage, excluding government and mining. Small companies and/or rural companies must pay 90% of the county average wage.[15]
Arkansas	Job Creation Income Tax Credit	Companies in Tier 1 counties must pay above 180% of the county or state average wage, whichever is less; Tier 2 counties must pay above 170%, Tier 3 must pay above 160%, Tier 4 must pay above 150%.[16]
California	Industrial Development Bonds Employment Training Panel	Companies must pay prevailing wages for construction on public works paid for in whole or part by public funds.[17] Companies must pay 50% of the state or regional average wage to new hires, and 60% of the state or regional average wage to retrainees. The new hire wage minimum ranges from $8.98 to $9.98 depending on the county; the retrainee wage ranges from $10.98 to $11.98. The Panel can approve waivers to up to 25% below the wage level if employees' wages will increase by at least 7% after training. Frontline workers trained through Special Employment Training Projects (including the building trades) must earn at least $19.96. All wage standards may be met through a combination of wages and health benefits.[18]

Colorado	Colorado FIRST/ Existing Industry Training Program	Companies must pay $7.00 in rural areas and $8.50 in urban areas, and must provide health benefits. Jobs must be full-time, primary positions that provide significant career opportunities.[19]
	Employer Sponsored Health Insurance Credit in Enterprise Zones	Companies must pay at least 50% of the cost of a health plan approved by the state.[20]
Delaware	Strategic Fund Grants	Companies must pay wages that meet the self-sufficiency standard for Delaware (as calculated by Wider Opportunities for Women). The state is using the wage for a single parent with two school-age children as the goal ($11.75 to $16.09 per hour, depending on the part of the state).[21]
	Blue Collar Custom Training Program	Companies must pay ≥ $7.00 and provide benefits.[22]
	Employment Tax Credit	Companies must pay ≥ 50% of employees' health benefits. Jobs must be full-time (≥ 35 hours/ week).[23]
Florida	Qualified Target Industry (QTI) Tax Refund Program	Companies must pay an average wage of at least 115% of the calibrated average of the state, metropolitan statistical area (MSA), or county's private sector wage, whichever is least. Companies receive an additional $1,000 tax credit for paying an average of 150% of the wage, and $2,000 for paying an average of 200%.[24]
	Brownfield Redevelopment Bonus Refund	Companies meeting the wage standard of the Qualified Target Industry program are eligible for an additional bonus of $2,500 per job created in a brownfield area. Jobs must be full-time and permanent; construction and rehabilitation jobs do not qualify.[25]
	Qualified Defense Contractor Tax Refund	Companies must pay an average wage of at least 115% of the average wage of the area in which the project is located.[26]

Florida, cont.	Quick Response Training Program	Companies must pay at least 115% of the state or local average wage, whichever is less.[27]
Georgia	Job Tax Credit	Companies must meet or exceed the average wage of the county with the lowest average wage in the state (just over $7). Jobs must be full-time and health care benefits must be made available. Companies are not required to pay for all or part of the benefits unless they do so for existing employees.[28]
	Headquarters Tax Credit	Jobs must be full-time and must pay ≥ the county average wage in Tier 1 counties, ≥ 105% of the average wage in Tier 2 counties, ≥ 110% of the average wage in Tier 3 counties, and ≥ 115% of the county average wage in Tier 4 counties. If the average wage of the new jobs created is ≥ 200% of the average wage where the company is located, the tax credit is doubled.[29]
Idaho	Workforce Development Training Fund Program	Companies must pay ≥ $6.00 and provide employer-assisted benefits.[30]
Indiana	Economic Development for a Growing Economy (EDGE) Tax Credits	The average wage for the positions created must meet or exceed the county average wage. To qualify for a credit for job retention, a company's average compensation (including benefits) must be at least 5% above the average paid by all employers in the county. Non-profits can qualify for the credit if, among other conditions, the wages of at least 75% of their workforce are ≥ 200% of the average county wage.[31]
	Hoosier Business Investment Tax Credit	Jobs must pay an average wage ≥ 150% of the minimum wage.[32]
Iowa	Community Economic Betterment Account (CEBA)	Companies receiving up to $500,000 must pay ≥ 100% of the county or regional average wage, whichever is lower. Companies receiving over $500,000 must pay ≥ 130% of the county average wage. Companies must provide health and dental benefits and pay ≥ 80% of the premium

Iowa, cont.		for employees' coverage or ≥ 50% of the cost of a family plan. Jobs created/retained must be full-time.[33]
	CEBA Venture Projects	Companies must pay ≥ 100% of the regional or county average wage. Companies must provide health and dental benefits and pay ≥ 80% of the premium for the employees' coverage or ≥ 50% of the cost of a family plan. Jobs must be full-time.[34]
	Economic Development Set-Aside Program (EDSA)	Companies must pay 100% of the county or regional average wage, whichever is lower. Jobs created/retained must be full-time, and at least 51% of jobs must be made available to individuals earning wages defined as low and moderate-income.[35]
	Enterprise Zone	Businesses must pay an average wage that meets or exceeds 90% of the average county or regional wage, whichever is lower. Jobs must be full-time and give employees the option of choosing between a standard medical and dental insurance plan of which the business pays 80% of the premiums or a monetarily equivalent benefit.[36]
	New Jobs and Income Program (NJIP)	Companies must pay a median wage for new production jobs of at least $11.96 per hour or 130% of the average county wage for new jobs, whichever is higher. Companies must provide health and dental insurance and pay at least 80% of the cost of employees' coverage.[37]
	Iowa New Jobs Training Program	Companies must pay at least $19,200 per year.[38]
	Accelerated Career Education Program (ACE)	Companies must pay at least 200% of the federal poverty guideline for a family of two.[39]
Kansas	High Performance Incentive Program	Companies must pay an average wage above the average wage paid by other firms in the area with the same NAICS or SIC code *or* be the only

Kansas, cont.		worksite with ≤ 500 employees in the area *or* pay an average wage (excluding employees holding more than 5% equity in the company) equal to 1.5 times the statewide average wage.[40]
	Kansas Industrial Training and Kansas Industrial Retraining Programs	Companies must pay at least $8.00 or 90% of the average county wage.[41]
Kentucky	Kentucky Industrial Development Act, Kentucky Rural Economic Development Act, Kentucky Jobs Development Act, and Kentucky Economic Opportunity Zone Act	Companies must pay at least 90% of their employees an hourly wage ≥ 75% of the county average hourly wage, or 75% of the state's average hourly wage, whichever is less. The base hourly wage threshold is 150% of the federal minimum wage. Companies must provide benefits, including healthcare, to at least 90% of employees. Benefits must equal 15% of the base hourly wage or a combination of wages and benefits equal to 115% of the base wage. Jobs created must be full-time (at least 35 hours/week).[42]
Louisiana	Quality Jobs Program	Companies paying ≥ 1.75 times the federal minimum wage ($9.01) receive a 5% benefit. Companies paying ≥ 2.25 times the federal minimum ($11.59) receive a 6% benefit if they locate in a distressed region, 50% of their jobs are filled by residents of a distressed region, or they are categorized in a traditional or seed cluster. Companies must offer health benefits to all employees and must pay ≥ 85% of the premium for employees working over 35 hours a week choosing individual coverage, and ≥ 50% for employees choosing family coverage. If an employee earns > $50,000 annually, the employer is only required to contribute 70% if the employee elects individual coverage.[43]
Maine	Employment TIF	Wages must exceed per capita income in the county of employment. Companies must offer group health and retirement programs to all employees.[44]

Maine, cont.	Governor's Training Initiative	Companies must pay at least 85% of the average wage for their occupation in the labor market area. They must pay for at least 50% of employees' health coverage, unless the company has fewer than 25 employees and has been in business less than 3 years.[45]
	Maine Quality Centers Program	Companies must pay at least 50% of employees' health coverage.[46]
Maryland	Job Creation Tax Credit Program	Companies must pay ≥ 150% of the federal minimum wage. Jobs must be full-time, defined as 840 hours during 24 weeks in a 6-month period.[47]
	One Maryland Economic Development Tax Credit Program	Qualified positions must pay ≥ 150% of the federal minimum wage. Companies that pay the majority of workers in qualified positions at least 250% of federal minimum wage can take the refund portion of the credit 2 years earlier. Jobs must be full-time, defined as 840 hours during 24 weeks in a 6-month period.[48]
	Enterprise Zone Tax Credit	Companies must pay ≥ 150% of the federal minimum wage. Employees must have worked at the business at least 35 hours per week for 6 months or more.[49]
	Businesses that Create New Jobs Tax Credit (for enhanced credit)	Businesses qualify for an enhanced credit if they meet minimum facility size, job creation, and wage requirements (must pay ≥ 150% of the federal minimum wage). In Montgomery county only, businesses must also provide employer-subsidized health care to qualify for the enhanced credit.[50]
	Employer-Provided Long-Term Care Insurance Credit	Companies that provide long-term care insurance as part of employees' benefit packages qualify for a tax credit equal to 5% of the cost of the insurance, up to $5,000 or $100 per employee, whichever is less.[51]

Michigan	Michigan Economic Growth Authority (MEGA) Job Creation Tax Credits	To qualify for a standard MEGA, companies must provide full-time employment and pay at least 150% of the minimum wage. To qualify for a high-tech MEGA, they must pay at least 400% of the minimum wage.[52]
Minnesota	Minnesota Investment Fund Job Opportunity Building Zones (JOBZ)	Companies must provide compensation (which can include health benefits) ≥ 110% of the federal poverty level for a family of 4.[53] Companies must pay > $30,000 per year.[54]
Mississippi	Advantage Jobs Incentive Program Jobs Tax Credit (additional credit for high-paying headquarters jobs) Mississippi Major Economic Impact Act	Companies must pay 125% of the county or state average wage, whichever is less, and provide a basic health benefit plan approved by the Mississippi Development Authority. As of July 2003, 125% of the state average wage equaled $31,898.[55] Companies that establish or transfer their national or regional headquarters to Mississippi can receive a $1,000 credit for each net new full-time employee earning at least 125% of the average annual wage of the state, or a $2,000 credit for employees earning at least 200% of the average annual wage of the state.[56] Companies must pay ≥ 125% of the state average wage ($31,898 in 2003).[57]
Missouri	Build Missouri, New Jobs Training Bonds, and Development Tax Credits	Companies must provide health benefits. In exceptional cases (such as contract IT employees), the company can negotiate to pay a higher wage instead of providing benefits directly.[58]
Montana	Job Training- Federal Funds CDBG Training Grants	Companies must pay 110% of the state median wage (110% = $12.99 in 2003).[59] Companies must pay 100% of the state median wage ($11.81 in 2003) and jobs must be full time.[60]

Nebraska	Invest Nebraska Act	Depending on the amount of the investment, number of jobs created, and company location, companies must pay 100%, 110%, or 120% of the state average wage. For 2004 applicants, those wage levels are $28,378, $31,216, and $34,054, respectively.[61]
	Rural Economic Opportunities Act	Companies must pay at least 125% of the state or county average wage (whichever is lower) or 100% of the annual average wage for the region, whichever is greater.[62]
	Employment Expansion and Investment Incentive Act	Companies must pay ≥ $8.25.[63]
Nevada	Sales and Use Tax Abatement, Business Tax Abatement, Personal Property Tax Abatement, Recycling Property Tax Abatement, Renewable and Energy Storage Abatements	Companies must pay ≥ 100% of the statewide average hourly wage (currently $15.89). Companies are required to provide health insurance for employees and make it available to employees' dependents.[64]
	Sales and Use Tax Deferral	Companies must pay ≥ 80% of statewide average hourly wage (currently $12.71). Companies are required to provide health insurance for employees and make it available to employees' dependents.[65]
	Train Employees Now	Companies must pay ≥ 80% of the statewide or county average hourly wage, whichever is less. Companies are required to provide health care for employees and make it available to employees' dependents.[66]
New Jersey	Business Employment Incentive Program (BEIP)	Jobs must be full-time and provide health benefits under a group health plan. Companies can qualify for higher benefit levels based on average wages and smart growth policies, including proximity to public transportation.[67]

New Mexico	Industrial Development Training Program (also called In-Plant Training Program)	Effective July 1, 2004, companies in areas with > 40,000 residents that hire 20 or more trainees must offer basic health benefits to employees and their dependents, and must pay at least 50% of the cost of the employees' coverage. Trainees must be guaranteed full-time jobs with the company after successful completion of training.[68]
	Industrial Revenue Bonds	Effective July 1, 2004, companies in areas with > 40,000 residents and which receive IRBs of ≥ 8 million must offer basic health benefits to employees and their dependents, and must pay at least 50% of the employee portion. Jobs must be full time.[69]
New York	Empire Zone Wage Tax Credit	Companies must pay ≥ 135% of the minimum wage (equal to $6.95) to receive the $3,000 credit (full-time employees receiving lower wages qualify the company for a $1,500 credit).[70]
North Carolina	William Lee Quality Jobs and Business Expansion Act (tax credits)	Companies in enterprise tier 3, 4, and 5 areas must pay at least 110% of the applicable average weekly wage (the lowest of the following: the average wage for all insured private employers in the county; the average wage for all insured private employers in the state; or the average wage for all insured private employers in the county multiplied by the county income/wage adjustment factor). Companies must pay for at least 50% of employees' health insurance.[71]
	Industrial Revenue Bonds	Companies must pay > the county average weekly manufacturing wage or ≥ 110% of the state average weekly manufacturing wage.[72]
Ohio	Job Creation Tax Credit	New jobs must pay an average wage ≥ 150% of the federal minimum.[73]
	Ohio Enterprise Bond Fund, 166 Direct Loan, 166 Regional Loan, Minority Direct Loan, Buckeye Fund Loan, Pioneer Rural Loan, and Rural Industrial Park Loan	Construction, renovation, and installation related to funded projects must pay prevailing wages: $62,549 / year for construction, and $18,764 / year for reconstruction, enlargement, alteration, repair, remodeling, renovation, or painting.[74]

Oklahoma	Oklahoma Quality Jobs Program	Companies must pay new employees an average wage ≥ 100% of the county average wage, but not if that figure is more than $25,000. If companies include their contribution to employees' heath insurance in the calculation of the annualized wage, they must pay an average wage ≥ 110% of the county average wage. Companies are required to pay ≥ 50% of a health plan that includes basic hospital care, physician care, mental health, substance abuse treatment, prescription drugs, and prenatal care.[75]
	Small Employer Quality Jobs Incentive Act	Companies must pay new employees an average wage ≥ 110% of the county average wage. If companies include their contribution to employees' heath insurance in the calculation of the annualized wage, they must pay an average wage ≥ 125% of the county average wage. Companies are required to pay ≥ 50% of a health plan that includes basic hospital care, physician care, mental health, substance abuse treatment, prescription drugs, and prenatal care.[76]
	State Decision Ad Valorem Tax Exemption and 5-Year Property Tax Exemption (for distribution and warehouse operations only)	Companies must pay at least 175% of the federal minimum wage and pay at least 50% of a health plan as described above.[77]
	Income Tax Credit for Computer/ Data Processing/ Research and Development Jobs	New employees must earn at least $35,000 per year.[78]
	Training for Industry Program (TIP)	Companies must provide health benefits and pay at least 50% of the cost.[79]

Oregon	Enterprise Zone Incentives: Extended Tax Abatement and Long-Term Tax Incentives	Average compensation (may include wages, health insurance, overtime, profit-sharing, bonuses, and other financial benefits) must equal or exceed 150% of the county annual average wage (not applicable in Portland metro area urban zones). Among counties with relevant enterprise zones, 150% of the mean 2001 average annual wage was $38,548.50.[80]
	Small-City Business Development Taxable Income Exemption	Compensation (wages + benefits) of at least 5 new employees must equal or exceed 150% of the county per capita annual income. The wage requirement drops to 100% of the county per capita income if employees receive benefits equal to those of local city/county employees.[81]
Pennsylvania	Guaranteed Free Training Program	Companies must pay ≥ 150% of the federal minimum wage and provide benefits.[82]
	Job Creation Tax Credit	Companies must create full-time jobs that pay ≥ 150% of the federal minimum wage.[83]
	Pennsylvania Industrial Development Authority (PIDA) Job Retention Loans	Companies must pay ≥ the average manufacturing wage in the county in which the employer is located.[84]
	Opportunity Grant Program	Companies must create full-time jobs that pay ≥ 150% of the federal minimum wage.[85]
Rhode Island	Job Training Tax Credit and Corporate Income Tax Rate Reduction for Job Creation	Companies must pay at least 150% of the state minimum wage by the end of training. Rhode Island's minimum wage will increase from $6.15 to $6.75 on January 1, 2004.[86]
	Job Creation Grant Program	Companies must pay at least 150% of the state minimum wage by the end of training and provide health benefits.[87]

Rhode Island, cont.	Expanded Investment Tax Credit for High Performance Manufacturers and Investment Tax Credits for Traded Service Industries (aka Investment Tax Credits for Qualified Taxpayers)	Half the company's employees must earn at least 125% of the state all-industry average wage (125% level was $41,469 for 2001) *or* half the employees must earn ≥ the state average wage in the industry *or* the firm must invest at least 2% of total payroll costs in worker training *or* for manufacturers, the mean wage for production workers must exceed the state mean wage for production workers in the industry.[88]
South Carolina	Enterprise Program Job Development Credit	Companies may withhold a percentage of taxes based on wages of jobs created and the tier in which jobs are located: up to a maximum of 2% for $7.30-9.72, 3% for $9.73-12.15, 4% for $12.16-18.23, and 5% for ≥ $18.24. Jobs must be full-time and provide health benefits.[89]
	Jobs Tax Credit (corporate income tax credit)	For service-related facilities only: businesses creating 125-249 jobs must pay ≥ 150% of the state per capita wage; companies creating 75-124 jobs must pay ≥ 200% of the state per capita wage; companies creating 30-74 jobs must pay ≥ 250% of the state per capita wage.[90]
	Employer Tax Credit for Hiring Family Independence Recipients (income tax credit)	Companies must make health insurance available. Waiting periods and employer contributions must match those for existing employees.[91]
	Corporate Income Tax Credit for Corporate Headquarters (additional credit)	Companies can qualify for an additional credit if they create at least 75 full-time jobs with an average wage of more than 1.5 times the per capita income of the state. The average cash compensation level of all the company's employees in the state must be > twice the state per capita income.[92]
South Dakota	Workforce Development Program	Companies must pay ≥ $8.50.[93]
Tennessee	Tennessee Jobs Skills Program	Starting wage must be ≥ the prevailing starting wage for that occupation in the local labor market.[94]

Texas	Skills Development Fund	Companies must pay ≥ the prevailing wage for that occupation in the local labor market.[95]
	Texas Economic Development Act (Property Tax Credits and Limitation on Appraised Value)	At least 80% of new jobs must pay ≥ 110% of the county average weekly wage for manufacturing jobs and provide group health insurance for which the employer pays ≥ 80%.[96]
	Job Creation and Capital Investment Franchise Tax Credits	Companies must pay ≥ 110% of the county average weekly wage. Jobs must be full-time. Companies must offer health benefits and pay ≥ 80% of the premium.[97]
	Local Economic Development Sales Tax (Section 4A and 4B)	Companies must pay ≥ the prevailing wage for that occupation in the local labor market.[98]
Utah	Industrial Assistance Fund (IAF)	Companies relocating or expanding in urban areas must create 50 jobs that pay ≥ 125% of the county median salary. Companies relocating or expanding in rural counties must pay above 100% of the county median salary. Jobs must be full-time and offer benefits, including health care.[99]
	Enterprise Zone Job Creation Tax Credits	In addition to the $750 credit for each new job per tax year, companies receive a $500 credit for new positions that pay at least 125% of the county average monthly wage for their respective industries. Companies can also qualify for a $200 credit for each new employee receiving employer-sponsored health insurance for which the employer pays at least 50%.[100]
	Custom Fit Training	Companies in Salt Lake County must pay wages + benefits of at least $10.10 (benefits are not required). Companies must pay compensation of at least $8.50 in other metropolitan areas, and $7.00 in rural areas. Restaurant and retailers must pay $1.50 more than the above amounts.[101]

Vermont	Vermont Training Program	Companies must pay at least twice the Vermont minimum wage (the minimum is now $6.25, increasing to $6.75 January 1, 2004). 25% of new hires and 15% of current employees can be exempted from the wage standard if they are paid a minimum of $9.37 and $10.62, respectively, and the employer offers three of the following: health care benefits with 50% of the premium paid by the employer; dental assistance; paid vacation and holidays; child care; and retirement benefits.[102]
Virginia	New Jobs Program, Small Business New Jobs Program, and Retraining Program	Companies must pay at least $8.00. Jobs must be full-time and provide health care.[103]
	Governor's Opportunity Fund	Companies must pay at least $8.00, with goal of ≥ prevailing wages. Jobs must be full-time and provide benefits including health care, sick and annual leave, and retirement.[104]
Washington	B&O Tax Credit for Job Creation	Companies paying wages + benefits worth at least $40,000 per year receive a $4,000 credit; for other jobs, the company receives $2,000.[105]
West Virginia	Tax Increment Financing (TIF)	Construction projects funded by property tax TIF must pay prevailing wages.[106]
Wisconsin	Community Development Zone, Enterprise Development Zone, and Agricultural Zone	Companies must pay ≥ 150% of the minimum wage, with larger tax credits provided for higher wages. Companies must provide healthcare benefits, and jobs must be full-time (non-seasonal and 2,080 hours per year).[107]
	Technology Zone	Companies must pay ≥ 200% of the minimum wage. Companies must provide health care, and jobs must be full-time (non-seasonal and 2,080 hours per year).[108]
Wyoming	Workforce Development Training Fund	Companies must pay 75% of the county average weekly wage or 75% of the industry average weekly wage.[109]

Cities and counties		
Ann Arbor, Mich.	Financial assistance administered by city, including federal and state programs, exceeding $10,000 in a 12-month period	Companies must pay $9.09 with health benefits or $10.60 without.[110]
Ashland, Ore.	Direct financial assistance from the city more than $15,000 in any 12-month period to companies with ≥ 10 employees	Companies must pay a combination of wages and benefits worth $11.26, except to temporary or seasonal employees. Health care, retirement, 401K and IRS eligible cafeteria plans (including childcare) are the only benefits that may count towards the wage. Employees must receive 8 hours of sick leave per month and paid vacation.[111]
Auburn, Me.	Tax Increment Financing	Companies must pay ≥ the average wage by industry.[112]
Berkeley, Calif.	City assistance > $100,000 in loans, cash, or non-cash assistance to companies with ≥ 6 employees	Companies must pay $10.76 with health benefits or $12.55 without, and employees must receive 10 paid and 12 unpaid days off per year. Companies must continue to meet these standards for five years after receiving city assistance.[113]
Bozeman, Mont.	City financial support for CDBG, revolving loans, and tax abatements	Companies must pay $8.50 with health benefits or $9.50 without. Other wage standards apply for non-permanent employees.[114]
Burlington, Vt.	City grants > $15,000 per year, including contractors and subcontractors of the grantee City business loans	Companies must pay ≥ $11.67 with health benefits or $13.49 without. Employees are entitled to 12 compensated days off for sick leave, vacation, or personal leave, and companies must provide information to employees making < $12 about the EITC.[115] Companies must pay ≥ 135% of the state minimum wage. The minimum wage will increase to $6.75 on January 1, 2004; 135% = $9.11.[116]

Cambridge, Mass.	Financial assistance (grants, loans, tax incentives, bond financing, subsidies, etc.) > $10,000	Companies must pay ≥ $11.44.[117]
Cleveland, Ohio	City assistance except for the redevelopment or development of housing	Companies must pay ≥ $9.20.[118]
Columbus, Ohio	Enterprise Zone, Community Reinvestment, and Jobs Tax Credit	Companies must pay ≥ 150% of the federal minimum wage. Jobs must be full-time.[119]
Dane County, Wis.	Economic assistance > $5,000	Companies must pay hourly wages ≥ 100% of the federal poverty level for a family of four for a full-time worker (2080 hours a year), currently $8.70.[120]
Davenport, Iowa	Tax Increment Financing	Companies must pay ≥ $10 and provide health benefits.[121]
Des Moines, Iowa	TIF/Urban Renewal	Companies must pay ≥ $9.50 and provide health benefits.[122]
Detroit, Mich.	Any financial assistance from the city greater than $50,000, including any federal program administered by the city used to assist job development or economic development	Companies must pay ≥ $9.25 with health benefits (100% of the federal poverty level, 40 hrs/week, 50 wks/year), or $11.50 (125% of federal poverty level) without benefits.[123]
Duluth, Minn.	All city financial aid recipients	Companies must pay ≥ $7.24 with health benefits or $8.07 without.[124]
Eastpointe, Mich.	Financial assistance administered by the city (including state and federal grant programs) that exceeds $5,000 in any 12 month period	Companies must pay $9.20 (100% of federal poverty level for a family of 4) with health benefits or $11.50 (125% of the federal poverty level) without healthcare.[125]

Fairfax, Calif.	City subsidies > $15,000 for businesses with at least 10 employees	Companies must pay ≥ $13.00 with health benefits or $14.75 without.[126]
Flagler County, Fla.	Economic Development Grant Incentive Program (EDIP); covers all county aid recipients	Companies must create full-time jobs that pay ≥ $11.88 (100% of average annual county wage), plus provide health care and retirement.[127]
Fort Worth, Tex.	Tax abatements, IDB Private Activity Bonds, sales of city property to developers, and state designated enterprise projects	Companies must provide benefits. Details of benefits and wages are negotiated on a case-by-case basis. Daycare and transportation are important factors.[128]
Hartford, Conn.	City loans, tax abatements, TIF, bonds, state or federal money funneled through the city, and funds from the city's general fund, for amounts in excess of $100,000. Affordable housing projects exempted if total project cost less than $5 million	Companies must pay $9.54 with family health benefits (110% of the federal poverty level for a family of four) or $11.55 without benefits.[129]
Houston, Tex.	Tax abatements	Job must be at least 30 hours per week and provide 100% employer-paid health benefits.[130]
Indian River County, Fla.	Local Jobs Grant Program	Companies must create at least 10 jobs that pay ≥ the county average wage. Additional credits of 10%, 20%, and 25% are available to companies that pay 125%, 150%, and 175% of the county average wage.[131]
Lewiston, Me.	Tax Increment Financing	Companies must pay $10.00 and provide benefits (health care, retirement, vacation, sick leave).[132]

Los Angeles, Calif.	City financial assistance for economic development or job growth valued at $1,000,000 in total or $100,000 per year on an ongoing basis. Forms of assistance include (but are not limited to) bond financing, planning assistance, tax credits, loan forgiveness, and tax increment financing funded exclusively by the city. Loans and assistance provided by the Community Development Bank are excluded	Companies must pay $8.53 with health benefits or $9.78 without. Companies must provide 12 paid vacation days and 10 unpaid days of leave per year. Companies must inform employees making less than $12 of their possible eligibility the Earned Income Tax Credit. Law can only be superseded by a collective bargaining agreement.[133]
	Business Tax Economic Incentive Area (Federal Empowerment Zone)	Companies must meet the wage requirement of the city's living wage ordinance described above and show proof of a significant investment in its workforce, such as job training, childcare, retirement or investment programs, health insurance, or life insurance. Newly established businesses must hire at least 50% of their workforce from within the businesses tax economic incentive area or the buffer zone.[134]
Madison, Wis.	Tax Incremental Financing	Companies must pay wages + fringe benefits equal to prevailing wage rates for construction. Fringe benefits can include the value of health insurance, sick leave, and paid vacation.[135]
Minneapolis, Minn.	Companies receiving city assistance > $25,000 per year	For every $25,000 of assistance a company receives, it must create one living wage job that pays ≥ 110% of the federal poverty level for a family of 4 (currently $9.73). If health benefits are provided and the employer pays 100% of the cost, the company may pay 100% of the federal poverty level ($8.84).[136]

Missoula, Mont.	Missoula Quality Job and Labor Protection Ordinance, covering property tax incentives, CDBG, industrial revenue bonds, TIF, and program income funds	Companies must pay $8.35 and offer health benefits.[137]
New Britain, Conn.	Any economic development assistance from the city > $25,000	Companies must pay ≥ 118% of the federal poverty level for a family of 4, currently $10.44. Companies must follow guidelines for local hiring and inform employees about the EITC.[138]
Oakland, Calif.	City financial assistance equal to or greater than $100,000 in any 12-month period	Companies must pay ≥ $9.58 with health benefits or $11.02 without. Employees must receive 12 compensated and10 uncompensated days off. Companies must inform all employees paid less than $12 an hour of their possible right to claim the Earned Income Tax Credit, and must provide such information in writing within 30 days of hiring in all languages spoken by a significant number of employees. Requirements may be waived if agreed to by labor and management through explicit, clear and unambiguous language in a bona fide collective bargaining agreement.[139]
Pittsfield Charter Township, Mich.	All financial assistance granted by the Township in excess of $10,000 in a 12 month period	Companies must pay $9.08 with health benefits or $10.64 without, based on the federal poverty guidelines for a family of 4.[140]
Richmond, Calif.	City financial aid > $100,000 per year	Companies must pay $11.42 with health benefits or $12.92 without. Employees are entitled to 12 compensated and 10 uncompensated days off per year.[141]
Rochester, N.Y.	Any grant or loan of at least $50,000 granted by the city, excluding welfare-to-work, job training, and youth employment programs	Companies must pay $8.88 with health benefits or $9.92 without.[142]

St. Louis, Mo.	All city financial aid with a total value ≥ $20 million and whose primary purpose is economic development or job growth	Companies must pay 130% of the federal poverty level for a family of 3 (currently $9.54) if health benefits are provided. If benefits are not provided, they must pay the above wage plus the prevailing fringe benefits rate defined under the city's prevailing wage law, for a total wage of $10.65.[143]
St. Paul, Minn.	All community & economic development incentives ≥ $100,000	Companies must pay 100% of the federal poverty level for a family of 4 ($9.20) if health benefits are provided or 110% of federal poverty level ($10.12) without benefits.[144]
San Antonio, Tex.	Tax abatements	Companies must pay $8.75 (based on the federal poverty guidelines for a family of 4) and provide benefits.[145]
San Diego, Calif.	Permit Assistance & Advocacy Program, tax rebates/fee reductions	Companies must pay $11.95 with health benefits or $14.29 without.[146]
San Jose, Calif.	Companies receiving ≥ $100,000 in direct financial grants from the city	Companies must pay $10.31 if benefits are provided, and $11.56 if they are not.[147]
Santa Fe, N.M.	Any financial assistance granted by the city over $25,000; also applies to *any* business employing over 25 people	Beginning January 1, 2004, companies must pay a minimum wage of $8.50. The minimum increases to $9.50 in 2006 and $10.50 in 2008, thereafter adjusted annually to the CPI. The value of healthcare and childcare benefits can be included in the calculation of the wage.[148]
Southfield, Mich.	Tax abatements	Companies must pay $9.20 if benefits are provided (100% of the federal poverty level for a family of four) or $11.50 if they are not (125%) of the federal poverty level).[149]
Suffolk County, N.Y.	Tax, loan, grant, and other subsidy assistance > $50,000	Companies must pay $9.00 with health benefits or $10.25 without. Employees must receive 12 vacation days per year.[150]
Toledo, Ohio	All financial assistance recipients, except CDBG, not governed by federal or state regulations	Companies must pay $9.73 with health benefits (110% federal poverty line for a family of four) or $11.52 without (130% of the federal poverty line).[151]

Warren, Mich.	Tax abatements	Companies must pay 100% of the federal poverty level for a family of four if health benefits are provided ($9.20), or 125% ($11.50) if they are not.[152]
West Hollywood, Calif.	Grants administered by the city, including state and federal programs	Companies must pay prevailing industry wages and provide health benefits or $1.25 an hour towards benefits. Employees must receive 10 days paid vacation and 10 days unpaid sick leave.[153]
Westchester County, N.Y.	Subsidies > $100,000 from the Office of Economic Development to companies with > 15 employees	Beginning January 1, 2004, companies must pay $10.00 with heath benefits or $11.50 without. The requirements will increase to $10.75 and $12.25 in 2005, and to $11.50 and $13.00 in 2006.[154]
Winston-Salem, N.C.	Target Area Business Assistance Program General Economic Development Assistance Program	Companies must pay at least $8.00.[155] Companies must pay at least $9.00.[156]
Ypsilanti (city), Mich.	Grant money, financial assistance, or tax abatement for amounts of $20,000 or more in any 12-month period.	Companies must pay $8.50 with health benefits or $10.00 without.[157]
Ypsilanti Township, MI	All financial assistance	Companies must pay $8.50 with health benefits or $10.00 without.[158]

Endnotes

[1] For the latest nationwide information on living wage ordinances, we recommend contacting ACORN's Living Wage Resource Center at (202) 547-2500 or on the Web at www.livingwagecampaign.org.

[2] GJF Survey, Mary Douglas, Senior Project Manager, Georgia Department of Industry, Trade, and Tourism, Economic Development Division.

[3] The variations in the wage among jurisdictions employing the same wage standard (100% of the poverty level for a family of four, for example) often come from the different number of hours a work year is assumed to include (40 versus 35 hours per week, 50 versus 52 weeks per year, etc.).

[4] GJF Survey, Bruce Seifer, Assistant Director for Economic Development, Burlington Community and Economic Development Office.

[5] GJF Survey, Frank Egger, Vice-Mayor of Fairfax.

[6] GJF Survey, Judy McKinney-Cherry, Director, Delaware Economic Development Office, and Lee Ann Walling, Deputy Director and Special Advisor to Governor Minner. For self-sufficiency methodology and Delaware report, see: http://www.sixstrategies.org/sixstrategies/selfsufficiencystandard.cfm.

[7] GJF Survey, Norman Davis, Contract Compliance Officer, City of Madison Affirmative Action Department.

[8] GJF Survey, Nancy Grissetti, Utah State Custom Fit Training Coordinator.

[9] GJF Survey, Shari Gregory, Human Resources Director, City of Ypsilanti; GJF Survey, Lillian Ruiz, Director, Hartford Office of Human Relations.

[10] GJF Survey, Gail Dance, Contract Compliance Coordinator, City of San Jose Office of Equality Assurance.

[11] GJF Survey, Heidi Timm-Boujold, Living Wage Department, City of Duluth.

[12] GJF Survey, Kent Robbins, Living Wage & Job Compliance Officer, Minneapolis Community Development Agency.

[13] Article 7, Chapter 18, Title 40, Code of Alabama 1975, Sections 40-18-190(1) and 40-18-193(a). GJF Survey, Kelly Graham, Capital Credit Program Administrator, Office of the Commissioner of Revenue.

[14] A.R.S. § 41-1525 (2003). Patty Duff, Enterprise Zone Administrator, Arizona Department of Commerce.

[15] A.R.S §§ 41-1541 to 1544 and A.A.C. R20-1-101 through R20-1-111. GJF Survey, Paula Burnham, Director of Apprenticeship and Job Training, Arizona Department of Commerce.

[16] Act 182 (Consolidated Incentive Act of 2003). GJF Survey, Michael Almond, Department of Economic Development.

[17] Chapter 938 of CA Statutes of 2001. GJF Survey, Jeff Emanuels, Manager, Conduit Financing, California Infrastructure and Economic Development Bank.

[18] See www.etp.ca.gov/. GJF Survey, Barry Worthington, Marketing Analyst, California Employment Training Panel.

[19] GJF Survey, Sue Piatt, Research Manager, Colorado Office of Economic Development and International Trade.

[20] C.R.S. § 39-30-105. GJF Survey, Evan Metcalf, State Enterprise Zone Coordinator, Colorado Office of Economic Development and International Trade.

[21] GJF Survey, Judy McKinney-Cherry, Director, Delaware Economic Development Office, and Lee Ann Walling, Deputy Director and Special Advisor to Governor Minner. For self-sufficiency methodology and Delaware report, see: http://www.sixstrategies.org/sixstrategies/selfsufficiencystandard.cfm.

[22] http://www.delawareworkforce.com/programs.htm accessed 7/03. GJF Survey, Helen Groft, Director, Workforce Development.

[23] Delaware Code Title 5, § 1105. GJF Survey, Kevin Muller, Bank Examiner IV/ Bank Franchise Tax Specialist, Office of the State Bank Commissioner.

[24] Fla. Stat. § 288.106 (2002). GJF Survey, Marge Henry, Incentives Support Administrator, Enterprise Florida.

[25] Fla. Stat. § 288.107 (2002). GJF Survey, Marge Henry.

[26] Fla. Stat. § 288.1045 (2002). GJF Survey, Marge Henry

[27] GJF Survey, Judy Culbreath, Program Director, Quick Response Training Program, Enterprise Florida.

[28] O.C.G.A. 48-7-40. GJF Survey, Mary Douglas, Senior Project Manager, Georgia Department of Industry, Trade, and Tourism, Economic Development Division.

[29] O.C.G.A. § 48-7-40.17. GJF Survey, Mary Douglas.

[30] GJF Survey, Randy Shroll, Marketing Manager, Idaho Department of Commerce.

[31] IC 6-3.1-13. GJF Survey, Jeff Harris, Media Relations Director, Indiana Department of Commerce.

[32] IC 6-3.1-26. GJF Survey, Terri VanZant, Director of Development Finance, Development Finance Office, Indiana Department of Commerce.

[33] Iowa Administrative Code 261-53.6(15). GJF Survey, Kenneth H. Boyd, Business Finance Manager, Iowa Department of Economic Development.

[34] *Ibid.*

[35] Iowa Administrative Code 261-23.7(15). GJF Survey, Michael Fastenau, Business Assistance Manager, Iowa Department of Economic Development.

[36] Iowa Code 15E.193; Iowa Administrative Code 261-59.2(15E); 261.59.6(15E). GJF Survey, Amy Johnson, Finance Specialist, Iowa Department of Economic Development.

[37] Iowa Code 15.329; Iowa Administrative Code 261-58.2(15); 261-58.7(1). GJF Survey, Amy Johnson.

[38] Iowa Code 2003, Title VII, Chapter 260E. GJF Survey, Leanna Gerald, Workforce Program Manager, Iowa Department of Economic Development.

[39] Iowa Code 2003, Title VII, Chapter 260G. GJF Survey, Leanna Gerald.

[40] KSA 74-50,131. GJF Survey, David Bybee, High Performance Incentive Program Manager, Kansas Department of Housing and Commerce.

[41] See http://kdoch.state.ks.us/ProgramApp/program_grant.jsp. GJF Survey, David Cleveland, Manager of Business Finance and Workforce Development, Kansas Department of Commerce.

[42] KRS § 154.24-090. GJF Survey, Donna Duncan, Commissioner, Kentucky Cabinet for Economic Development.

[43] RS 51:2451-2462. Louisiana Administrative Code Title 13, Part 1, Ch. 11. GJF Survey, Paul Adams and Ed Baker, Economic Development Specialist III, Resource Services/Business Incentives, Business Incentives Division, Louisiana Department of Economic Development.

[44] 36 M.R.S. § 6757 (2003). GJF Survey, Alan Brigham, Director of Policy and Administration, Maine Department of Community and Economic Development.

[45] 26 M.R.S. § 2031 (2003). GJF Survey, Linda Kennedy, Governor's Training Initiative Team Leader, Maine Department of Labor.

[46] GJF Survey, Jim McGowan, State Director, Center for Career Development, Maine Community College System.

[47] Maryland Code § 5-1101. GJF Survey, Stacy Kubofcik, Business Research Executive, Maryland Department of Business and Economic Development.

[48] Maryland Code § 5-1501. GJF Survey, Stacy Kubofcik.

[49] Maryland Code § 10-702. GJF Survey, Stacy Kubofcik.

[50] Maryland Code § 9-230. GJF Survey, Stacy Kubofcik.

[51] Maryland Code § 10-710.

[52] Act 24 of 1995 (Michigan Economic Growth Authority Act, or MEGA), MCL § 207.808; High-tech component: Public Act 144 of 2000 (HB 5443). GJF Survey, Mark Morante, Vice President of Development Finance and Business Support, Michigan Economic Development Corporation.

[53] Minnesota Statutes 2002, Chapter 116J.8731. GJF Survey, Paul Moe, Director, Minnesota Investment Fund, Department of Employment and Economic Development.

[54] Minnesota Laws 2003, 1st Special Session, Ch. 21, Article 1. GJF Survey, Meredith Udoibok, Director of Brownfields and Community Assistance, Minnesota Department of Employment and Economic Development.

[55] Advantage Mississippi Initiative, Senate Bill 2002, 2nd Extraordinary Session 2000, Sections 24-33. GJF Survey Jay McCarthy, Manager of Industrial Finance, Mississippi Development Authority, and Randy Ladner, Mississippi Tax Commission.

[56] Advantage Mississippi Initiative, Senate Bill 2002, 2nd Extraordinary Session 2000, Sections 40. GJF Survey Jay McCarthy.

[57] Advantage Mississippi Initiative, Senate Bill 2002, 2nd Extraordinary Session 2000, Sections 42-45. GJF Survey Jay McCarthy.

[58] GJF Survey, Terry Maglich, Manager of Incentives Section, Missouri Department of Economic Development.

[59] GJF Survey, Gary Morehouse, Bureau Chief, Regional Development Bureau, Montana Department of Commerce.

[60] *Ibid.*

[61] Laws 2001, LB 620. GJF Surveys, Stephen Moore, Research Analyst, and Stu Miller, Deputy Director, Nebraska Department of Economic Development.

[62] Laws 2000, LB 936. GJF Surveys, Stephen Moore and Stu Miller.

[63] Laws 2003, LB 608. GJF Survey, Mary Hugo, Economic Incentive Coordinator, Nebraska Department of Revenue.

[64] NRS 374.357 (Sales and Use); NRS 364A.170 (Business); NRS 361.0687 (Personal); NRS 361.0685 (Recycling); NRS 361.0687, NRS 374.357 (Renewable and Energy Storage). GJF Surveys, Susan Combs, Program Officer, Nevada Economic Development Commission, and Tim Rubald, Senior Associate, Industrial Development, Nevada Commission on Economic Development.

[65] NRS 372.397. GJF Surveys, Susan Combs and Tim Rubald.

[66] NRS 231.068. GJF Surveys, Susan Combs and Tim Rubald.

[67] New Jersey Statutes 34:1B-124 through 131. GJF Survey, Gary Marks, Section Supervisor, Business Services, New Jersey Commerce and Economic Growth Commission.

[68] SB 419, passed 2003. GJF Survey, Therese Varela, Program Manager, New Mexico Economic Development Division.

[69] SB 419, passed 2003; GJF Survey, Rick Homans, Secretary of Economic Development.

[70] Article 18-B of the General Municipal Law; state minimum wage from § 652 of the Labor Law. GJF Surveys, George LaPointe, Empire State Development, and Randy Coburn, Director, Empire Zones Program, Empire State Development. Also see "Publication 26 - A Guide to Business Tax and Personal Income Tax Credits within Empire Zones" at http://www.tax.state.ny.us/sbc/empire_zone.htm.

[71] NCGS § 105-129.4. GJF survey, Sereion S. Humphrey, Program Assistant, North Carolina Department of Commerce Finance Center.

[72] NCGS § 159D-7. GJF Survey, Jane R. Goswick, Finance Officer, North Carolina Department of Commerce.

[73] Ohio Revised Code § 122.17 and 718.15; Ohio Administrative Code § 122.7-1. GJF Survey, Carrie Richards Manno, Interim Manager, Office of Tax Incentives, Ohio Department of Development.

[74] Ohio Revised Code § 4115.034. GJF Survey, Jill Guzdanski, Bond Specialist, Ohio Department of Development.

[75] 68 O.S. § 3601 et seq.; amended with HB 1605, passed in June, 2003. GJF Survey, Brenda Vincent, Director of Tax and Financial Policy Analysis, Office of Business Recruitment, Oklahoma Department of Commerce.

[76] 68 O.S. § 3901 et seq.; amended w/ HB 1605, passed in June, 2003. GJF Survey, Brenda Vincent.

[77] 68 O.S. § 2902; amended w/ SB 300, passed in June, 2003. GJF Survey, Brenda Vincent.

[78] 68 O.S. § 54006. GJF Survey, Brenda Vincent.

[79] GJF Survey, Vikki Dearing, State Coordinator, Business and Industry Development, Oklahoma Department of Career and Technology Education. See http://www.okcareertech.org/main/bustip.htm.

[80] ORS § 285B.710 (1997). See http://www.econ.state.or.us/enterthezones/index.htm. GJF Survey, Arthur L. Fish, Coordinator, Oregon Economic and Community Development Department.

[81] Oregon Laws 2003, Chapter 374. See http://www.econ.state.or.us/businessfinance/smcity.htm. GJF Survey, Arthur L. Fish.

[82] GJF Survey, Dennis Murphy, Workforce and Economic Development Network Statewide Director, and Guaranteed Free Training Program Guidelines: http://www.wednetpa.com/docs/GFT_PR_Guidelines.pdf

[83] 72 P.S. § 8801-B (2003). GJF Survey, Ted Knorr, Director, Job Creation Tax Credit, Pennsylvania Department of Community and Economic Development

[84] GJF Survey, Marguerite Harris, Administrator of PIDA, Pennsylvania Industrial Development Authority.

[85] § 400.702. GJF Survey, Melissa Williams, Economic Development Analyst, Pennsylvania Department of Community and Economic Development, Center for Business Financing.

[86] Rhode Island General Laws 42-64.6-3; Rhode Island General Laws 42-64.5-2.

[87] GJF Survey, Paul C. Harden, Manager, Workforce Development, Rhode Island Economic Development Corporation.

[88] Rhode Island General Laws 44-31-1.

[89] S.C. Code Ann. § 12-10-80. South Carolina Department of Commerce "Business Incentives": http://www.teamsc.com/teamscpdfs/BusinessIncentives.PDF. GJF Survey, George Harben, Director of Research, South Carolina Department of Commerce.

[90] S.C. Code Ann. § 12-6-3360 (2002). GJF Survey, Daniel Young, Director of Research, South Carolina Department of Commerce.

[91] S.C. Code Ann. § 12-6-3470. GJF Survey, Daniel Young.

[92] S.C. Code Ann. § 12-6-3410 (2002).

[93] GJF Survey, Ann Gesick Johnson, Training Coordinator, South Dakota Department of Tourism/Governor's Office of Economic Development.

[94] T.C.A. § 50-7-451. GJF Survey, Bob Parsons, Assistant Commissioner Business Development, Tennessee Department of Economic and Community Development.

[95] Texas Labor Code, Chapter 303; Texas Administrative Code Title 40, Part XX, Chapter 803. GJF Survey, Travis Weaver, Manager of Employers' Customized Training, Texas Workforce Commission.

[96] Texas Tax Code Title 3, Chapter 313. GJF Survey, Tim Wooten, Executive Assistant, Texas State Comptroller's Office.

[97] Texas Tax Code, Title 2, Subtitle F, Chapter 171, Subchapter P (§ 171.751); Texas Tax Code, Title 2, Subtitle 171, Subchapter Q (§ 171.801). GJF Survey, Theresa Bostick, Tax Policy Analyst, Franchise Tax Policy Section, Texas State Comptroller's Office.

[98] Vernon's Texas Civil Statutes, Title 83, Chapter 10, Article 5190.6 (Development Corporation Act of 1979, amended). Handbook on Economic Development Laws for Texas Cities, online at http://www.oag.state.tx.us/AG_Publications/pdfs/2002ed_combined.pdf. GJF Survey, Bob Bearden, Senior Analyst, Texas State Comptroller's Office.

[99] GJF Survey, Jonnie Wilkinson, Associate Director of Business Development, and Tamee Roberts, Program Specialist, Utah Division of Business and Economic Development.

[100] Utah Code 9-2-401 through 415. GJF Survey, Jonnie Wilkinson.

[101] See http://www.ucats.org/aboutcustomfit.html. GJF Survey, Nancy Grissetti, Utah State Custom Fit Training Coordinator.

[102] 10 V.S.A. Chapter 22, Section 531. GJF Survey, Phil Fagan, Program Director, Vermont Department of Economic Development.

[103] "A Virginia Guide: Business Incentives" online at http://www.dba.state.va.us/virginia/center/. GJF Survey, Preston Wilhelm, Workforce Services Division Director, Department of Business Assistance.

[104] GJF Survey, John Sternlicht, General Counsel and Legislative Director, Virginia Economic Development Partnership.

[105] RCW 82.62.030. GJF Survey, Jim Keogh, Business Finance Unit Manager, Washington Department of Community, Trade, and Economic Development.

[106] W. Va. Code § 7-11B-14 (2003). Also see http://www.state.wv.us/taxrev/uploads/tifhandbook.pdf. GJF Survey, Alex McLaughlin, Director, Business and Industrial Development Division.

[107] Wisconsin Statutes 560.70 and 560.785. GJF Survey, Amy Cumblad, Community Development Zone Manager, Wisconsin Department of Commerce.

[108] GJF Survey, Amy Cumblad.

[109] W.S. 9-2-2604. GJF Survey, Jan Wilson, Program Manager, Department of Workforce Services.

[110] Ann Arbor Ord. No. 9-01. GJF Survey, Helen Fox, Chair of Human Rights Committee, Ann Arbor Human Rights Committee.

[111] Ashland Ordinance #3.12. GJF Survey, Tina Grey, City of Ashland Personnel Department.

[112] City of Auburn and Lewiston, Maine, TIF Policy. GJF Survey, Roland Miller, Community & Economic Development Director.

[113] City of Berkeley Municipal Code Chapter 13.27. GJF Survey, Michael Woo, Deputy City Attorney, City Attorney's Office.

[114] GFJ Survey, Robin Sullivan, Clerk of Commission, City of Bozeman.

[115] Code of Ordinances of the City of Burlington, Ch. 21, Sec. 21-80 through 21-85. GJF Survey, Bruce Seifer, Assistant Director for Economic Development, Burlington Community and Economic Development Office.

[116] *Ibid*.

[117] GJF Survey, Mike Gardner, Director of Personnel, City of Cambridge.

[118] Chapter 189, Cleveland City Code. GJF Survey, Tanya Jones, Living Wage Compliance Officer.

[119] GJF Survey, Barb Brugman, Development Project Coordinator, City of Columbus Department of Development.

[120] Ordinance 25.015. GJF Survey, Wesley Sparkman, Purchasing Agent, Dane County.

[121] Davenport Resolution No. 2001-443. GJF Survey, Len Adams, CED Manager, Community and Economic Development.

[122] Resolution # 96-2424. GJF Survey, Andrea Hauer, Economic Development Coordinator, Office of Economic Development.

[123] Ordinance No. 45-98. GJF Survey, Angela Thompson, Planning & Development.

[124]Article XXVI, Section 2-135 thru 2-141. GJF Survey, Heidi Timm-Boujold, Living Wage Department, City of Duluth.

[125] GJF Survey, Steve Horstmann, Director, Eastpointe Economic Development Department.

[126] Fairfax Town Code, Health and Safety, Title 8, Chap. 8.50. GJF Survey, Frank Egger, Vice-Mayor of Fairfax.

[127] Ord. No. 2002-26. GJF Survey, Brenda Ludecker, Contract Compliance, Flagler County Board of County Commissioners.

[128] GJF Survey, Tom Higgins, Director, Economic Development, City of Fort Worth.

[129] Hartford Ord. No. 17-99. GJF Survey, Lillian Ruiz, Director, Hartford Office of Human Relations.

[130] Ord. No. 99-203. GJF Survey, Rene Martinez, Staff Analyst, City of Houston Revitalization & Economic Development Department.

[131] GJF Survey, Penny Chandler, Executive Director Indian River County Chamber of Commerce.

[132] City of Auburn and Lewiston, Maine Tax Increment Financing Policy, February 18, 1999. GJF Survey, Gary Mitchell, Assistant City Administrator.

[133] Los Angeles City Ordinance No. 171547, passed March 18, 1997, re-passed April 1, 1997 over mayoral veto. Los Angeles Administrative Code Section 10.37.

[134] Los Angeles Municipal Code chap. 2, art. 1, sec. 12.26.

[135] MGO 4.23/ MGO 23.01. GJF Survey, Norman Davis, Contract Compliance Officer, City of Madison Affirmative Action Department.

[136] Resolution # 97R-053. GJF Survey, Kent Robbins, Living Wage & Job Compliance Officer, Minneapolis Community Development Agency.

[137] Ord. No. 3169. GJF Survey, Mike Barton, Office of Planning & Grants.

[138] New Britain Code, Article 8, Sec. 16-130 to 16.134. GJF Survey, Tim O'Brien, Representative, Connecticut General Assembly (former New Britain City Council member).

[139] Ordinance No. 1250. GJF Survey, Vivian Inman, Contract Compliance Officer, City Manager's Office.

[140] Pittsfield Township Ordinance Number 247. GJF Survey, Jim Walters, Township Supervisor, Pittsfield Charter Township.

[141] Richmond Municipal Code Chapter 2.60. GJF Survey, Everett Jenkins, Assistant City Attorney, Richmond, California.

[142] Rochester Ord. No. 2001-36 EN.

[143] St. Louis City Ordinance 65597. GJF Survey, Larry Thurston, Contract Compliance Officer.

[144] Resolution # 96-1512. GJF Survey, Marcia Moermond, Living Wage Officer, City of St. Paul.

[145] Ord. 88091,Chapter 3-12. GJF Survey, Sherone Reyes, Economic Development Department.

[146] Council Policy 900-12 (CP 900-12), and the Community and Economic Development Strategy (C&EDS) (companion item to policy). GJF Survey, Toni Dillon, Business Development Officer, Department of Community and Economic Development.

[147] Resolution No. 68900. GJF Survey, Gail Dance, Contract Compliance Coordinator, City of San Jose Office of Equality Assurance.

[148] Santa Fe Ord. No. 2002-13 EN; GJF Survey, Steve Whitman, Planner, Santa Fe Department of Community and Economic Development.

[149] GJF Survey, Rae Townsel, City Purchasing Agent, City of Southfield.

[150] Laws of Suffolk County, Chapter 347. GJF Survey, Brenda Rosenberg, Living Wage Director, Suffolk County Department of Labor.

[151] Ord. No. 9-187. GJF Survey, Emily Wahrman, Contract Compliance Officer, City of Toledo.

[152] Ord. No. 80-550.

[153] GJF Survey, Brian Cook, Assistant to the City Manager's Office, West Hollywood. The wage standard reported in the chart reflects city practice- the standard in the municipal code has not been updated recently and is not currently used.

[154] Westchester County Administrative Code, Chapter 233, Article III. GJF Survey, Andy Spano, County Executive.

[155] GJF Survey, Derwick Paige, Assistant City Manager, Winston-Salem.

[156] *Ibid.*

[157] Ord. No. 892. GJF Survey, Shari Gregory, Human Resources Director, City of Ypsilanti.

[158] GJF Survey, Joann Brinker, Administrative Services Director, Human Resources, Ypsilanti Township.