

2011 Job Tax Credits Tiers Map

Northwest Region Job Tax Credit Summary

Georgia's Job Tax Credit Program

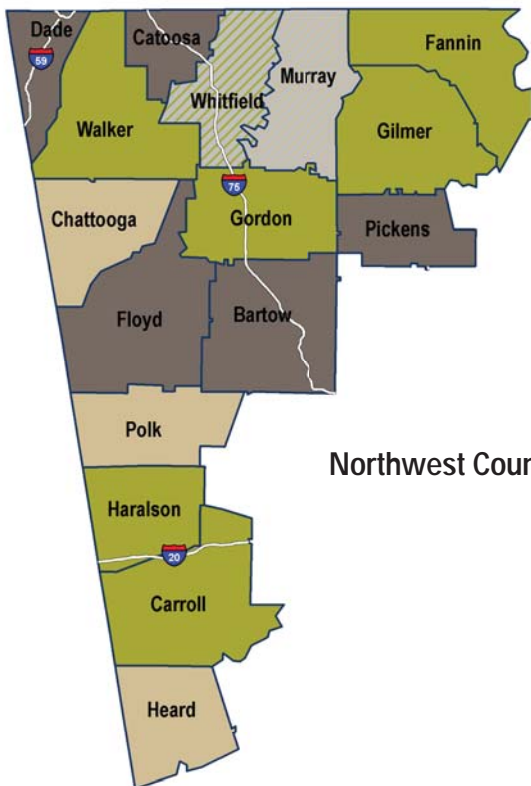
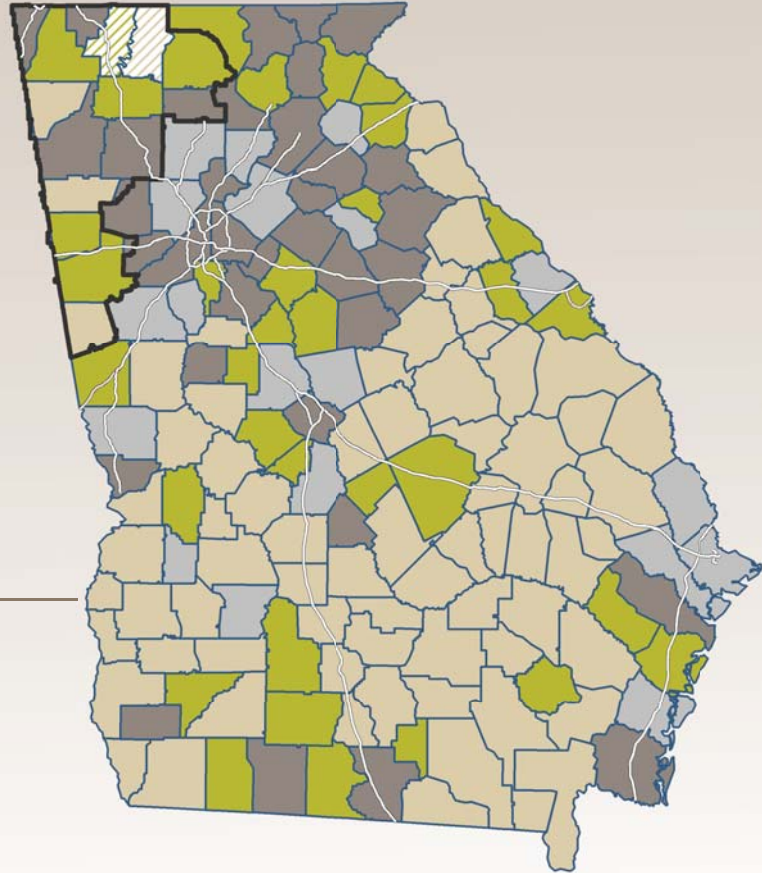
Companies that increase employment in Georgia qualify for a job tax credit against state corporate income tax liability when the following conditions are met:

- the business entity is engaged in manufacturing, warehousing and distribution, processing, telecommunications, research and development, tourism, insurance or services for the disabled or elderly.
- minimum thresholds for new job creation are met,
- the jobs pay in excess of the lowest annual county wage rate (\$21,996 per year for 2009 and
- the employer makes health care coverage available.

Credits range from \$1,250 (JDA Tier 4) to \$4,000 (JDA Tier 1) per job per year for five years. Unused credits may be carried forward for ten years from the year they were earned.

Companies locating in specially designated "less developed" census tracts, opportunity zones or Military Zones may be eligible to take job tax credits equal to that taken by companies locating in tier 1 counties (\$3,500 per qualified job).

Georgia's 2011 Job Tax Credit County Map



Northwest Counties

2011 Job Tax Credit Tiers

- Tier 4 JDA \$1,250
- //// Tier 3 \$1,250
- Tier 3 JDA \$1,750
- //// Tier 2 \$2,500
- Tier 2 JDA \$3,000
- //// Tier 1 \$3,500
- Tier 1 JDA \$4,000