

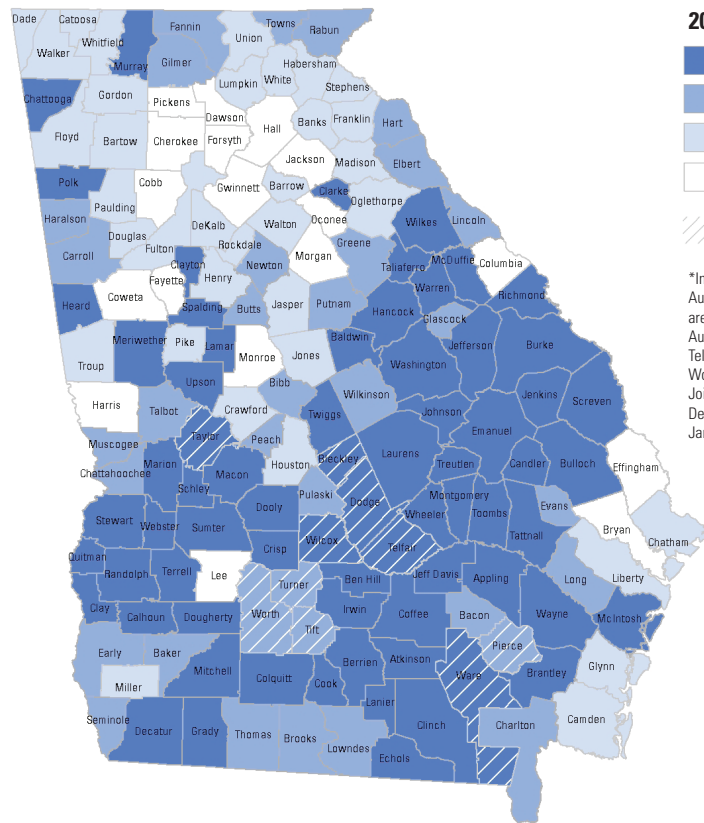


Tier System and Wage Rates

COMPANIES BENEFIT FROM GEORGIA'S JOB TAX CREDIT INCENTIVE

Georgia's County Tier Designation and Business Tax Credit Summary 2017

New and expanding businesses in Georgia are often eligible for tax credits and exemptions. The amount of credit available depends on project location, the number of jobs created and the wage rates for those jobs. Georgia's 159 counties are designated into one of four tier groupings depending on economic-related conditions in that county. Higher credits are available in regions with greater economic challenges (tier 1 communities). Eligible jobs must pay in excess of the lowest average wage in the state as reported by the Georgia Department of Labor (see reverse).



2017 Job Tax Credit Tiers

- Tier 1: \$4,000*
- Tier 2: \$3,000*
- Tier 3: \$1,750*
- Tier 4: \$1,250*
- County not part of a Joint Development Authority

*Includes a \$500 bonus for Joint Development Authority membership. Ten counties in Georgia are currently not part of a Joint Development Authority (Bleckley, Dodge, Pierce, Taylor, Telfair, Tift, Turner, Ware, Wilcox, and Worth – indicated by hash marks). Source for Joint Development Authority data: Georgia Department of Community Affairs website, January 2017

Major statutory tax credits potentially available to qualifying companies

	Job Tax Credit	Capital Investment	Optional Investment	Port Activity	Quality Job Creation	"Mega Project"	Retraining	Education	Small Business Growth	Research and Development	Child Care	Qualified Child Care Property Tax
Manufacturing & Light Assembly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Warehouse/Distribution	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
Office Operations	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
Customer Service	✓				✓	✓	✓	✓	✓	✓	✓	✓
Data Center	✓				✓	✓	✓	✓	✓	✓	✓	✓
Biomedical Manufacturing	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
Alternative Energy	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
R&D Firm	✓				✓	✓	✓	✓	✓	✓	✓	✓
Tourism	✓				✓	✓	✓	✓	✓	✓	✓	✓
New Business	✓			✓	✓	✓	✓	✓		✓	✓	✓
Existing Business	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Georgia Department of Labor, Wage Averages by County

Appling	\$41,860	Cobb	\$55,432	Grady	\$31,668	Madison	\$30,420	Sumter	\$35,204
Atkinson	\$32,708	Coffee	\$32,032	Greene	\$33,904	Marion	\$30,004	Talbot	\$33,072
Bacon	\$30,212	Colquitt	\$30,680	Gwinnett	\$51,324	Meriwether	\$33,436	Taliaferro	\$25,636
Baker	\$34,320	Columbia	\$36,608	Habersham	\$32,500	Miller	\$31,616	Tattnell	\$32,500
Baldwin	\$33,488	Cook	\$27,820	Hall	\$43,836	Mitchell	\$30,368	Taylor	\$33,488
Banks	\$31,304	Coweta	\$38,168	Hancock	\$33,072	Monroe	\$36,296	Telfair	\$27,508
Barrow	\$35,464	Crawford	\$31,200	Haralson	\$38,636	Montgomery	\$34,788	Terrell	\$31,772
Bartow	\$41,496	Crisp	\$32,344	Harris	\$28,288	Morgan	\$32,812	Thomas	\$41,080
Ben Hill	\$30,524	Dade	\$32,864	Hart	\$35,152	Murray	\$32,760	Tift	\$41,652
Berrien	\$32,032	Dawson	\$27,976	Heard	\$45,500	Muscogee	\$41,756	Toombs	\$33,176
Bibb	\$41,184	Decatur	\$32,396	Henry	\$35,984	Newton	\$39,832	Towns	\$27,560
Bleckley	\$28,704	DeKalb	\$53,040	Houston	\$44,044	Oconee	\$37,544	Treutlen	\$27,248
Brantley	\$28,600	Dodge	\$29,484	Irwin	\$30,264	Oglethorpe	\$29,432	Troup	\$41,340
Brooks	\$32,084	Dooly	\$31,460	Jackson	\$37,752	Paulding	\$34,008	Turner	\$30,420
Bryan	\$33,072	Dougherty	\$39,208	Jasper	\$30,732	Peach	\$37,024	Twiggs	\$26,052
Bulloch	\$32,292	Douglas	\$35,568	Jeff Davis	\$32,032	Pickens	\$42,692	Union	\$32,136
Burke	\$56,420	Early	\$40,768	Jefferson	\$34,060	Pierce	\$32,240	Upson	\$33,904
Butts	\$33,540	Echols	\$30,160	Jenkins	\$28,392	Pike	\$31,200	Walker	\$32,396
Calhoun	\$29,692	Effingham	\$39,520	Johnson	\$30,628	Polk	\$35,204	Walton	\$37,284
Camden	\$44,824	Elbert	\$32,136	Jones	\$32,552	Pulaski	\$34,892	Ware	\$33,956
Candler	\$27,664	Emanuel	\$30,628	Lamar	\$33,332	Putnam	\$30,420	Warren	\$37,648
Carroll	\$39,416	Evans	\$31,876	Lanier	\$27,404	Quitman	\$27,924	Washington	\$35,516
Catoosa	\$33,124	Fannin	\$29,276	Laurens	\$36,296	Rabun	\$28,964	Wayne	\$37,492
Charlton	\$33,124	Fayette	\$40,352	Lee	\$31,876	Randolph	\$30,368	Webster	\$35,776
Chatham	\$44,408	Floyd	\$40,144	Liberty	\$38,636	Richmond	\$43,316	Wheeler	\$32,292
Chattahoochee	\$47,580	Forsyth	\$48,672	Lincoln	\$29,692	Rockdale	\$46,384	White	\$31,876
Chattooga	\$31,460	Franklin	\$34,112	Long	\$29,276	Schley	\$33,800	Whitfield	\$41,288
Cherokee	\$38,740	Fulton	\$70,616	Lowndes	\$33,332	Screven	\$31,928	Wilcox	\$27,248
Clarke	\$42,692	Gilmer	\$29,276	Lumpkin	\$33,020	Seminole	\$32,188	Wilkes	\$30,368
Clay	\$28,756	Glascok*	\$24,492	McDuffie	\$32,240	Spalding	\$34,320	Wilkinson	\$47,372
Clayton	\$48,984	Glynn	\$40,040	McIntosh	\$27,352	Stephens	\$37,804	Worth	\$33,176
Clinch	\$33,748	Gordon	\$37,180	Macon	\$36,972	Stewart	\$37,596		

*Lowest Average Wage Rate, 2015.

Source: Georgia Department of Labor, Georgia Employment & Wages, 2016

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