

## **Current Methodology to Verify Compliance with Local Job Grant Wage Requirements**

The process to verify compliance with local job grant wage requirements involves numerous steps over multiple years. On a quarterly basis, the qualifying company submits quarterly state re-employment tax reports (RT-6 reports) and employee census reports to the County. The quarterly RT-6 reports are reviewed to verify quarterly wages paid to each employee and the employee census is reviewed to verify where each employee lives, what their annual salaries are, and what their hire and termination dates are (as applicable). The combination of the two documents allows for the identification of those area employees that meet all of the local jobs grant eligibility requirements.

On a quarterly basis, County staff enters quarterly wages from submitted RT-6 reports for each employee into a tracking spreadsheet. After four (4) quarters of wage data entry (after a phase commencement date), County staff then individually totals the wages paid to each “eligible” employee and compares each employee’s annual wage to the required annual wages for the local jobs grant program. County staff then individually calculates each local jobs grant payment owed for each job in the phase, divides that number by three (1/3<sup>rd</sup> payment for each of three years by job) and totals the amount to determine payment. This process is repeated a total of three (3) times per phase over three (3) years. While the methodology is precise, it can become complicated and confusing over time to administer due to a number of factors.

With the current local job grant payment methodology, all employee wages for a company, including wages for pre-existing employees and wages for new employees are entered into a tracking spreadsheet. If the company has a large number of employees, as is often the case, the spreadsheet can be very wide and if printed would necessitate taping multiple sheets together and reading on a wide/long table. When employees are terminated from employment, it is necessary for County staff to identify and select newer employees and their wages to shift from spreadsheet columns where they were being tracked for local jobs grant payments to other spreadsheet columns where wages of pre-existing employees that were terminated are located or where earlier phase employee wages that were terminated are located. This process can result in making certain jobs in later phases ineligible for local jobs grant payments.