

eligible to obtain. If the company wishes to pursue application for the program, it must then submit a formal application. A contract offer may follow. The Department of Commerce determines eligibility for the initial contract, but the Oklahoma Tax Commission oversees contract payments. Participants must file their initial claim for benefits within 3 years of the start date. The initial quarter for which benefits are claimed must be the first full quarter following the start date.

Companies enrolled in the Quality Jobs Program may not be eligible for certain income tax credits, sales tax refunds, or low-cost loan programs.

Most businesses that qualify receive payments in the range of 4% of new payroll. In certain counties designated as economically challenged, a 5% net benefit rate automatically applies. This percentage fluctuates by the average weighted salary of the new jobs. See the following map of the counties that are designated as automatic 5% areas in this section.

Sports Teams & Clubs may receive a higher percentage of benefit, based on the level of the state's income tax rate. Sports Teams & Clubs may also receive payments for fifteen years, rather than the standard ten years.

Companies that have participated in the program for at least 12 months, and which are expanding again, may receive up to 6% net benefit rate on the new contract provided all thresholds are met and the wage level is at least 150% of those wages for which the benefits have been claimed in the initial project.

Legislation adopted in 2006 allows certain companies which experience a "Change in Control Event" which would cause jobs to leave the state to qualify under a "retention" basis. A Change in Control Event is defined as more than 50% of the voting interests of the transferring party or more than 50% of the assets of the establishment transferred to new ownership. Such companies may count existing jobs as "new direct jobs" and receive benefits on these existing jobs if they meet certain criteria. Qualifying companies must pay all employees a wage level of at least 125% of the average county wage, and maintain a certain level of employment as of the date of change in control. Companies participating in the program must meet all other Quality Job Program criteria, and should they leave the state within a 3 year period, must refund all benefits received. Companies interested in this program must complete a "pre-application", to be reviewed for approval by the Director of the Department of Commerce, before formal application.

A lower annualized payroll threshold of \$1.5 million may apply to the following applicants:

- **Food processors with 75% out-of-state sales –**
See NAICS Nos. [3111](#) through [3119](#).
- **Firms performing Research, Development, and Testing Services –**
See NAICS Nos. [541710](#) and [541380](#).