

- **Auxiliary Research and Development Labs of large enterprises.**
- **Relocations on select former military bases.**

A lower threshold of \$1 million in new annualized payroll is available to businesses that produce new direct jobs to the State that are equal to or greater than 1% of the total labor force of the county in which they locate. These High Impact Projects can be located in over a third of all Oklahoma counties. The payments, which are set at 2.5% of new qualified payroll, may extend for up to six years, instead of 10 years as set out in the original program.

In addition, a *no payroll threshold* applies to companies locating on a site consisting of at least 10 acres that is also a Superfund renewal site or listed on the National Priorities List. Sites may still qualify if not on the list if they have been formally deferred to the State, or if they are being remediated pursuant to a clean-up plan approved by the Department of Environmental Quality.

The Department of Environmental Quality notifies the Oklahoma Department of Commerce of the qualifying areas and companies.

Qualifying Basic Industries for the Quality Jobs Programs include the following:

- **Manufacturing –**
Industries classified under NAICS Nos. [31](#), [32](#), [33](#), [5111](#), or [11331](#).
- **Research and Development and Testing Laboratories –**
See NAICS Nos. [541711](#), [541712](#) and [541380](#).
- **Central Administrative Offices, Corporate Offices and Technical Services –**
See NAICS Nos. [5611](#), [5612](#), [51821](#), [519130](#), [52232](#), [56142](#), [54191](#), [524291](#), and [551114](#).
- **Certain Warehouse/Distribution Operations –**
Where 40% of inventory is shipped out of state.
- **Transportation by Air –**
See NAICS No. [4811](#) if corporate headquarters and some reservation activities are within the state or 75% of air transport sales is to out-of-state consumers.
- **Flight Training Services –**
See NAICS No. [611512](#).
- **Oil & Gas Extraction**
See NAICS No. [2111](#). Where qualifying jobs are limited to those comprising the corporate headquarters of or directly related to administrative, financial, engineering, surveying, geological or geophysical services performed by the company. Jobs related to drilling or field services remain ineligible.
- **Federal Civilian Workforce of the Federal Aviation Administration –**