

4. The 21st Century Oklahoma Quality Jobs Program

(68 O.S. §§ 3911 et seq.)

For more information, contact the Oklahoma Department of Commerce at (800) 879-6552 or info@okcommerce.gov. For forms, visit [Oklahoma Incentives forms](#). [Find more info about Quality Jobs here](#).

This cash incentive was created to attract growth industries and sectors to Oklahoma in the 21st Century through a policy of rewarding businesses with a highly skilled, knowledge-based workforce. The intended purpose of the 21st Century Oklahoma Quality Jobs Program is to promote indisputably impactful high wage jobs without competing with existing incentives. The framework of this program is based on the successful Quality Jobs Program developed in 1993.

The program works to rebate a portion of the newly created Oklahoma payroll to the participant. Qualifying companies in this program that create at least 10 new jobs, which are paid at the rate of 300% of the average county wage where the project is located (or 300% of the average of all Oklahoma county wages, which currently equals \$97,381) whichever is lower may qualify for up to 10% of the wages of these new jobs rebated in cash on a quarterly basis. The company has 3 years to create the required 10 new jobs. During this time, the company may qualify for payments even if it is below the required 10 new jobs, but the net benefit rate may only be up to 7% during that time. The participating company must achieve the required average wage on a quarter-by-quarter basis for the jobs it has created to that point to receive a benefit payment.

Once the required minimum of 10 new jobs is met in any of the first 12 quarters, the company will be paid up to a 10% net benefit rate. The company may then participate for the full 10 years. If the company falls below the 10 new jobs after qualifying for the full 10-year program, they will not be paid for that given quarter. Benefit payments will resume once the company again reaches the qualifying job and wage threshold. Should the company experience 4 consecutive quarters below the qualifying thresholds of jobs and wage, it will be dismissed from the program. Companies that are able to meet the required thresholds may participate for 10 years. The company must enter into a contract with the Oklahoma Department of Commerce before it may receive any payments based on salaries of any new direct jobs.

Participation in the program is based on the applicant being in a qualifying NAICS code. With the exception of jobs in Oil and Gas Extraction, Sports Teams and Clubs, and Real Estate Agents and Brokers, all of the qualifying NAICS codes allowed in the Quality Jobs Program are eligible to participate in the 21st Century Quality Jobs Program. This incentive may not be combined with Investment/New Jobs Tax Credit or Small Employer Quality Jobs Program. In the spirit of this enhanced incentive, there are additional qualifying codes. The Quality Jobs Program codes are listed below, and the added codes follow below that.