

Job Creation Compliance Report for Texas Economic Development Act

The Job Creation Compliance Report is an annual report required by Tax Code §313.0276 and §313.033. It is required only for applications considered complete on or after Jan. 1, 2014 — Applications #1000 and above. An agreement holder completes the report only if the company is required to create jobs in the year covered by the report according to Schedule C of your application. The Comptroller's office requires agreement holders to submit Form 50-825 by April 1 (or the next business day thereafter, if this date is on a weekend or holiday).

With this form, an agreement holder must attach information sufficient to prove the number of qualifying jobs created pursuant to Tax Code §313.021(3) and TAC 9.1051(30).

Date Report Prepared: _____ Report Tax Year: _____

Report Prepared by (name and company): _____

Phone Number: _____ Email: _____

SECTION 1: Applicant Information

1. Date application determined complete by Comptroller's office: _____

2. List the Texas Taxpayer I.D. number of the agreement holder (11 digits): _____

3. Application number: _____
NOTE: You can find your application number on the website at <https://comptroller.texas.gov/economy/local/ch313/agreement-docs.php>

4. Name of school district: _____

5. Name of company entering into original agreement with district: _____

SECTION 2: Current Agreement Holder Information

1. Name of current agreement holder(s): _____

2. Contact information for authorized employee that can verify jobs:

Name Title/Company

Phone Email

NOTE: Social Security numbers (SSNs) for employees must be available upon request to verify employment. Only list a contact person with access to this data. DO NOT provide sensitive or confidential data, such as SSNs, on this form.

3. Name of third party or contractor staffing the project: _____

4. Contact information for authorized representative of contractor or third party staffing the project that can verify jobs:

Name Title/Company

Phone Email

NOTE: Social Security numbers (SSNs) for employees must be available upon request to verify employment. Only list a contact person with access to this data. DO NOT provide sensitive or confidential data, such as SSNs, on this form.

All attachments must CLEARLY show/explain the following requirements.

Qualifying jobs must meet all minimum requirements set out in Tax Code §313.021(3) and TAC 9.1051(30), which are summarized below.

A qualifying job must be a full-time job that:

- 1) requires at least 1,600 hours of work a year;
- 2) is not transferred from one area in this state to another area in of this state;
- 3) is not created to replace a previous employee;
- 4) is covered by a group health benefit plan for which the business offers to pay at least 80 percent of the premiums or other charges assessed for employee-only coverage under the plan, regardless of whether an employee may voluntarily waive the coverage;
- 5) pays at least 110 percent of the county average weekly wage for manufacturing jobs in the county where the job is located;
- 6) is in direct support of activity identified in Tax Code §313.024(b);
- 7) is based on the qualified property;
- 8) is a job over which the applicant has significant degree of control of:
 - (i) the creation of the job;
 - (ii) the job description; and
 - (iii) the job characteristics or performance of the job through either a business, contractual or vendor relationship.

Along with this form, the Comptroller's office may request additional documentation that sufficiently verifies each job listed on the Excel spreadsheet meets qualifying job requirements. Those documents should include, but are not limited to, the following:

- 1) evidence qualified jobs are covered by a group health benefit plan;
- 2) payroll records; and,
- 3) for qualifying jobs held by employees of an entity contracting with the agreement holder, documentation from the contractor supporting the conclusion that those jobs are qualifying jobs.

A person may only be counted as a qualified job at one project site that is the subject of a Chapter 313 agreement. The Comptroller's office may request additional information.

Complete the excel spreadsheet to document detailed information sufficient to verify that the listed qualifying jobs meet the minimum requirements.

The data for the hours worked and wages earned for a tax year will be based on the wage standard used.

If Tax Code §313.021(5)(A) was used, the wage data will be based on Quarterly Census Employment and Wages (QCEW), comprising certain factors. For a comprehensive list of what is included and excluded, please check out this website: <https://www.bls.gov/cew/overview.htm>

If Tax Code §313.021(5)(B) was used the wage data will be based on Occupational Employment Statistics that are comprised of certain factors. For a comprehensive list of what is included and excluded, please visit <https://www.bls.gov/respondents/oes/payterms.htm>

**print
here** ▶

Print Name/Title/Company

Phone

**sign
here** ▶

Authorized Representative Signature

Date

The comptroller requests companies submit both a signed, electronic version of Form 50-825 along with the excel spreadsheet and any attachments to chapter.313@cpa.texas.gov.