

# (YEAR) 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. Agreement holders who have reported qualifying job information in a prior year are required to report only qualifying jobs that have been newly created or refilled. The Comptroller's office requires agreement holders to submit Form 50-825 by Aug. 15 (or the 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 and 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 applicant on original application: \_\_\_\_\_

6. Name of company entering into original agreement with district: \_\_\_\_\_

## SECTION 2: Current Agreement Information

1. Name of current agreement holder(s): \_\_\_\_\_

2. Contact information for authorized representative of current agreement holder 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.

**SECTION 2: Current Agreement Information (continued)**

3. If you are a current agreement holder who was not an original applicant, please list all other current agreement holders and relevant dates of amendments to agreements. Please describe the chain of ownership from the original applicant to the new entities. *(Use attachments if necessary.)*

4. Name of third party or contractor staffing the project: \_\_\_\_\_

5. 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.

**SECTION 3: Creation of Qualifying Jobs**

1. What was the number of new qualifying jobs you committed to create in the application? (see Schedule C filed with application) \_\_\_\_\_

2. What was the number of new qualifying jobs on qualified property the agreement holder created in the year covered by the report? \_\_\_\_\_

3. If you are relying on a job waiver under §313.025(f-1), attach documentation sufficient to verify the waiver was received from the school board, if you have not already provided a copy of the documentation to the Comptroller's office in the prior year.

4. Are you part of a Single Unified Project (SUP) and relying on the provisions in Tax Code §313.024(d-2) to meet the qualifying job requirements?  Yes  No

4a. If yes, attach documentation from the Texas Economic Development and Tourism Office sufficient to verify designation as a SUP. List the qualified jobs located in other districts on page 2 of this form clearly identified as located in a designated SUP area.

5. Are you relying on the provisions in Tax Code §313.021(3)(F) to meet the qualifying job requirements?  Yes  No

5a. If yes, attach documentation from the Texas Workforce Commission sufficient to verify the provisions have been met.

6. Were any of the jobs listed as qualifying jobs transferred from a facility of the agreement holder in one area of the state to the property covered by the agreement?  Yes  No

6a. If yes, how many? \_\_\_\_\_

6b. If yes, which job numbers? \_\_\_\_\_

7. Were any of the jobs listed as qualifying jobs created to replace a previous employee of the agreement holder as described by Tax Code §313.021(3)(C)?  Yes  No

7a. If yes, how many? \_\_\_\_\_

7b. If yes, which job numbers? \_\_\_\_\_

SECTION 3: Creation of Qualifying Jobs (continued)

8. The agreement holder's application contains the following wage data.

8a. Which Tax Code section did you use to estimate the wage standard required for this project? . . .  §313.021(5)(A)  §313.021(5)(B)

8b. What is the annual wage you committed to pay for each of the new qualifying jobs you created on the qualified property? . . . . . \$ \_\_\_\_\_

9. Are the jobs listed as qualifying jobs 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? . . . . .  Yes  No

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 table and 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.

The Comptroller's office may request additional information.

Complete the following table and attach 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#O>.

Application Number: \_\_\_\_\_

Date: \_\_\_\_\_

District Name: \_\_\_\_\_

Company Name: \_\_\_\_\_

Tax Year Covered by Report: \_\_\_\_\_

Job #		Title	Employee Name (of Agreement Holder) First initial and last name only	Employee Name (of Contractor) First initial and last name only	Employee Unique ID # Do NOT include SSNs on this form	Location	Date of Hire	Date of Termination	Hours Worked in Tax Year	Wages for Tax Year
New	Old									

- Notes:**
1. For first-time filers, fill in the appropriate information for each newly created qualifying job and insert the appropriate Job # under the "New" column. If the applicant committed to fewer than 10 or 25 jobs in the reporting year, please list the number of qualifying jobs committed to in Schedule C for this reporting year. List only jobs meeting all of the requirements of Tax Code §313.021(3). Add rows if necessary. Do NOT include sensitive or private data on this form. Do NOT include SSNs on this form.
  2. For repeat filers, fill in the appropriate information for each newly created qualifying job and insert the appropriate Job # under the "New" column. If there has been turnover in a position and it has been refilled, the former employee's Job # should be listed under the "Old" column and new employee's Job # should be listed under the "New" column. The new employee should have the same Job # but with an alpha suffix, i.e. the former employee is listed under the "Old" column as Job #3 and the new employee is listed under the "New" column as Job #3a.
  3. See TAC §9.1051(21) for the definition of average weekly wage for manufacturing
  4. The agreement holder is responsible for providing sufficient documentation that will verify each job meets qualifying jobs requirements.

After this form 50-825 (including any other requested information) is completed it must be reviewed and certified by the agreement holder, or a designee authorized to act on behalf of the agreement holder. By signing below, I certify under penalty of perjury that I am authorized to execute this instrument and the information provided herein is true and correct to the best of my knowledge and belief.

**print here** → \_\_\_\_\_  
Print Name/Title/Company Phone

**sign here** → \_\_\_\_\_  
Authorized Employee Signature Date

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