



Quality Jobs Tax Credit Program Program Summary

(Established under A.R.S. § 41-1013(B)(3))

This new program provides Arizona income tax credits for companies creating new jobs and investing in Arizona. The credit is valued at up to \$9,000 over a 3-year period per each new employee and offers a 5-year carry forward provision for any unused tax credits. Eligibility qualifications are different for rural and metro areas (See chart below).

Area Definition	Min. Job Creation	Min. Capital Investment	Qualified Job
Metro Area – Counties with a population of 800,000 or more, excluding municipalities of 50,000 or less	25	\$5M	Is a net new full-time and permanent position that pays 100% of median county wage and the company offers to pay 65% of health insurance costs of the employee
Rural Area – Counties with a population of less than 800,000 and municipalities of less than 50,000 within counties of more than 800,000	5	\$1M	Is a net new full-time and permanent position that pays 100% of median county wage and the company offers to pay 65% of health insurance costs of the employee

The Quality Jobs Tax Credit Program is capped at 10,000 jobs being claimed each year by all participants; whereas a taxpayer is limited to a maximum of 400 new jobs per year. To receive more information, as it becomes available, please [click here](#).