



- 1 JDIG funds are derived from new income-tax withholdings of arriving and expanding companies. Grants are performance-based and self-funded.
- 2 JDIG awards must by law result in net new revenues to the State of North Carolina, making the program sound economic development and fiscal policy.
- 3 A 50% JDIG award moves half of newly generated income-tax revenues to the state's bottom-line.

- 4 The General Assembly appropriates annual payments to JDIG recipient companies as an additional layer of control and accountability for the program.
- 5 The Commerce Finance Center certifies annual reports by JDIG recipients with Div. of Employment Security and Dept. of Revenue data to ensure jobs have been created and maintained per agreement.
- 6 For JDIG-driven projects in Tier 3 counties, 25% of the award is given to the Utility Fund for infrastructure creation in Tier 1 and Tier 2 communities.

* assumes a 50% JDIG in a Tier 3 county