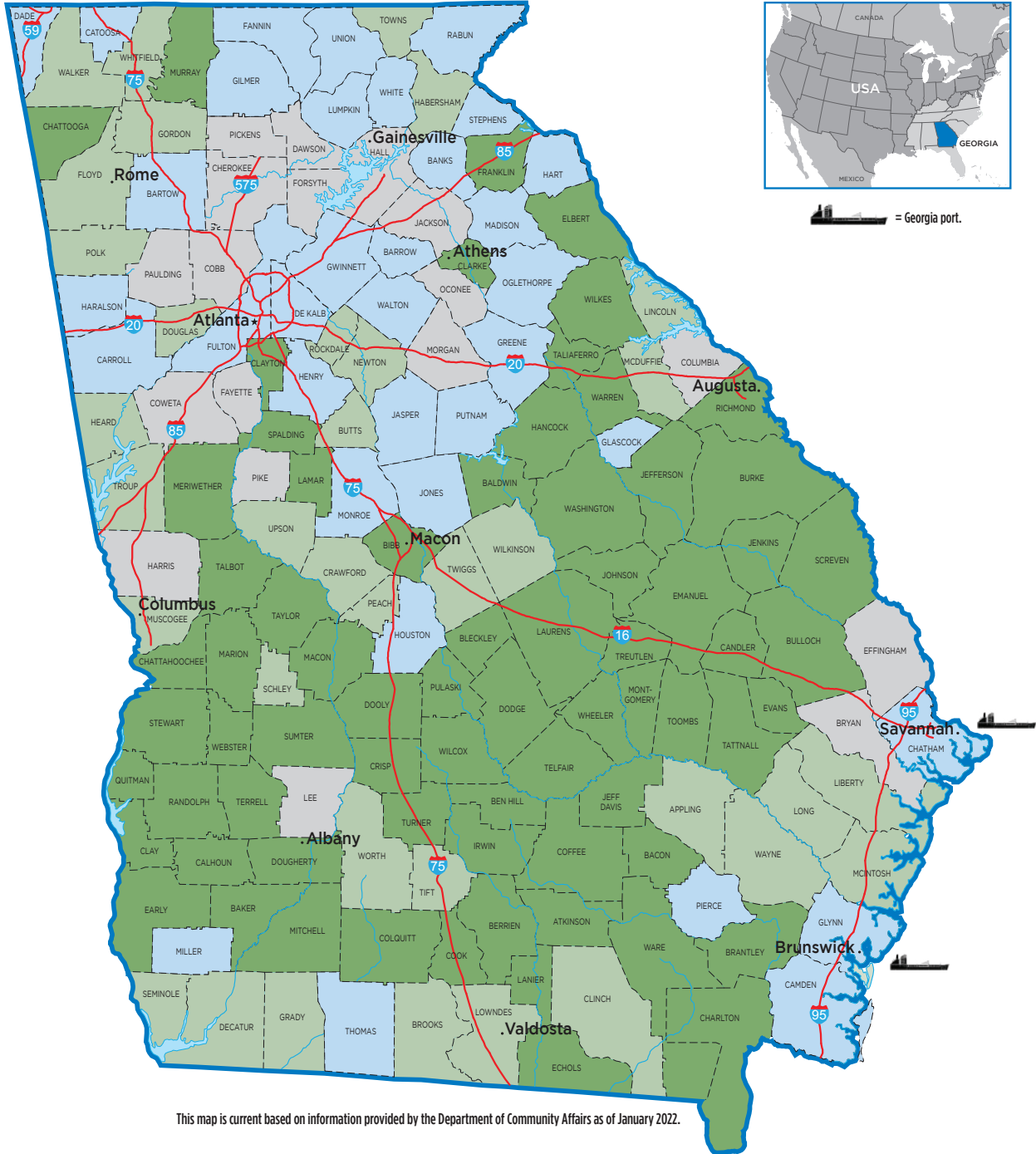


# GEORGIA 2022 JOB TAX CREDIT TIERS



This map is current based on information provided by the Department of Community Affairs as of January 2022.

TIER	JOB TAX CREDIT \$ (FOR 5 YEARS)	MIN. NEW JOBS	CREDIT ALLOWANCES	CARRY FORWARD
1	\$4,000*	2	100% of tax liability - excess to withholding up to \$3,500 per job	10 years
2	\$3,000*	10	100% of tax liability	10 years
3	\$1,750*	15	50% of tax liability	10 years
4	\$1,250*	25	50% of tax liability	10 years

SPECIAL ZONE	JOB TAX CREDIT \$ (FOR 5 YEARS)	MIN. NEW JOBS	CREDIT ALLOWANCES	CARRY FORWARD
MZ/OZ	\$3,500	2	100% of tax liability - excess to withholding	10 years
LDCT	\$3,500	5	100% of tax liability - excess to withholding	10 years

\*Includes \$500 bonus for Joint Development Authority (JDA). Georgia counties can form partnerships that benefit companies with this \$500 Job Tax Credit bonus. The majority of counties are in a JDA. To confirm a county's status, please call 404.962.4840.