GOVERNOR'S OFFICE OF BUSINESS AND ECONOMIC DEVELOPMENT

ESTADO DE CALIFORNIA ♦ OFICINA DEL GOBERNADOR GAVIN NEWSOM

Taller de solicitud del Programa del Crédito de Impuestos California Compite

Año fiscal 2020-2021

Agenda

Programa del Crédito de Impuestos California Compite

- Información sobre el programa
- Criterios de evaluación
- Fechas límites, proceso y guía para presentar la solicitud
- Ejemplo
- Preguntas comunes

Crédito de Impuestos California Compite

Crédito de Impuestos California Compite

- Crédito para el impuesto sobre la renta adeudado al Franchise Tax Board
- No reembolsable
- Se acumula por 6 años fiscales

Responsabilidad:

- Ligada a alcanzar logros contractuales (contratación/inversión)
- Cláusulas de recuperación

Crédito de Impuestos California Compite (continuación)

El otorgamiento del crédito se basa en 12 factores:

- Cantidad de trabajos creados o mantenidos
- Compensación pagada a empleados
- Monto de inversión
- Duración del proyecto propuesto y compromiso para permanecer en este estado
- Alcance del desempleo o pobreza en la región donde se ubicará el comercio
- El alcance del beneficio al estado supera el monto del crédito fiscal
- Incentivos disponibles en otros estados
- Oportunidad para crecimiento y expansión futuros
- Otros incentivos disponibles en California
- Impacto económico general
- Importancia estratégica para el estado, la región o la localidad
- Oportunidades de formación ofrecidas a los empleados

Crédito de Impuestos California Compite (continuación)

GO-Biz también debe evaluar la medida en que el crédito afectará la capacidad y/o disposición del solicitante de crear nuevos trabajos de tiempo completo que de otro modo no hubiese creado el solicitante u otro negocio de California.

- ¿Cómo afectará este crédito, y más específicamente, el monto del crédito que se solicita afectará la capacidad o disposición de expandirse en California?
- Las Preguntas frecuentes que se encuentran en el sitio web de GO-Biz ofrecen más asesoramiento.

Disponibilidad del Crédito Fiscal California Competes

Monto de créditos disponibles

- $180 millones por año fiscal, desde 2018/2019 hasta 2022/2023
- Un único solicitante no podrá recibir más del 20 % cada año fiscal.

Periodos de solicitud

El Director de GO-Biz establece los periodos de solicitud cada año fiscal:

Año fiscal 2020-2021

27 de julio de 2020 – 17 de agosto de 2020

$80 millones disponibles

4 de enero de 2021 – 25 de enero de 2021

$80 millones disponibles

8 de marzo de 2021 – 29 de marzo de 2021

Monto disponible a determinar

Proceso de solicitud

- Envío de la solicitud en línea: https://www.calcompetes.ca.gov

- Avisos y asistencia técnica: http://www.business.ca.gov/Programs/CaliforniaCompetesTaxCredit

- Los solicitantes que no salgan seleccionados pueden volver a enviar sus solicitudes luego de actualizar las secciones de **Empleados** e **Inversión** y **Año fiscal corriente**

Solicitud del crédito y proceso de otorgamiento

Fase I

- Análisis cuantitativo
- Relación costo-beneficio

Fase II

Evaluación integral basada en 9 factores adicionales y el cálculo de la relación de la Fase I

Acuerdos

Deben estar aprobados por el Comité del Crédito de Impuestos California Compite

Luego de la aprobación del Comité

- Publicación de la información
- Presentación de informes obligatoria
- Cumplimiento del acuerdo

Evaluación de la Fase I

Relación costo-beneficio:

$$\frac{\text{Monto del crédito solicitado}}{\text{Compensación total de los empleados} + \text{Inversión total}}$$

- Las solicitudes con la relación costo-beneficio más favorable pasarán a la Fase II
- Habrá una revisión del 200 % de los participantes con mejores resultados

Exenciones al Cálculo de la Fase I

GO-Biz puede pasar una solicitud a la Fase II si a pesar de la relación, el solicitante certifica que:

a. en caso de no otorgarle el crédito, el proyecto del solicitante podría llevarse a cabo en otro estado o el solicitante podría despedir o trasladar a todos o a una parte de sus empleados a otro estado, o
b. al menos el 75 % del aumento neto de empleados de tiempo completo del solicitante trabaja al menos el 75 % del tiempo en un área con un alto nivel de desempleo o pobreza

Áreas con un alto nivel de pobreza y desempleo

Áreas con un alto nivel de pobreza

- Una ciudad y/o condado dentro de California con un índice de pobreza de al menos 150 % del índice de pobreza de todo el estado de California según los datos disponibles que han sido actualizados más recientemente de la Encuesta sobre la Comunidad Estadounidense de la Oficina del Censo de los Estados Unidos treinta días antes del primer día del periodo de solicitud correspondiente.

Áreas con un alto nivel de desempleo

- Una ciudad y/o condado dentro de California con un índice de desempleo de al menos 150 % del índice de desempleo de todo el estado de California según los datos disponibles que han sido actualizados más recientemente del Departamento de Desarrollo de Empleo de California treinta días antes del primer día del periodo de solicitud correspondiente.

Se publicará una lista de las áreas con un alto nivel de desempleo y pobreza que califiquen en el sitio web de California Competes aproximadamente 30 días antes del cierre del próximo periodo de solicitud.

Evaluación de la Fase II

- Información de la Fase I
- Alcance del desempleo/pobreza
- Impacto económico
- Cantidad de empleados retenidos
- Oportunidad de crecimiento/expansión
- Otros incentivos disponibles
- Sueldos/beneficios
- Importancia estratégica
- Oportunidades de formación ofrecidas a los empleados.
- Otra información solicitada

Nota: Los factores evaluados no figuran en un orden particular

Acuerdos

Los términos y condiciones de los acuerdos incluyen:

- Compensación mínima de los empleados y periodo de retención
- Periodo de distribución del crédito
- Cláusulas de recuperación si el solicitante no cumple con los compromisos

Los acuerdos de créditos fiscales deben estar aprobados por el Comité del Crédito de Impuestos California Compite

- Miembros del Comité: Tesorero del Estado, Director del Departamento de Finanzas, dos designados legislativos y el Director de GO-Biz (Presidente)

Acuerdos

Taxpayer: Widget Manufacturing, Inc.

	2019 Tax Year (Base)	2020 Tax Year	2021 Tax Year	2022 Tax Year	2023 Tax Year	2024 Tax Year	Total
Total California Full-Time Employees[1]	48	56	78	84	88	88	
Net Increase of Full-Time Employees Compared to the Base Year		8	30	36	40	40	
Minimum Annual Wage of California Full-Time Employees Hired		$35,000	$35,000	$35,000	$35,000	$35,000	
Cumulative Average Annual Wage of California Full-Time Employees Hired		$40,000	$40,000	$50,000	$50,000	$50,000	
Investments		$0	$10,000,000	$7,660,000	$0	$0	$17,660,000
Tax Credit Allocation		$160,000	$160,000	$160,000	$160,000	$160,000	$800,000

[1] Determined on an annual full-time equivalent basis

Aprobación posterior al Comité

GO-Biz tiene la obligación de publicar la información de todos los beneficiarios en su sitio web

Name	Primary Location(s)	Industry	Net Increase of Full-Time Employees	Investments	Amount of Tax Credit	Amount Recaptured

Para ver la lista de todos los beneficiarios, visite la lista de beneficiarios.

Supervisión/Rendición de cuentas

Franchise Tax Board (FTB)

- Acceso a la solicitud y toda la documentación
- Debe revisar los libros/registros para comprobar que se cumpla con el acuerdo*

Incumplimiento de disposiciones esenciales

- El FTB le informa a GO-Biz
- El Comité aprueba o rechaza la recuperación

- Opcional para negocios con ingresos brutos base anuales menores a $2 millones

Guía para presentar la solicitud de California Compite

Año fiscal 2020-2021

Definiciones clave

Definiciones generales	
Proyecto	La iniciativa comercial del solicitante que resultará en un incremento del empleo/inversiones en California
Solicitante	El nombre legal del negocio (contribuyente) que está registrado con la Secretaría de Estado de California o que de otro modo está autorizado legalmente para hacer negocios en California.
Año base	El año fiscal del solicitante inmediatamente anterior al año fiscal en el que se presentó la solicitud

Definiciones clave

Definiciones de empleo	
Empleado de tiempo completo	Persona que recibe un sueldo por servicios en California de al menos un promedio de 35 horas por semana (Empleados W-2)
Equivalente anual de tiempo completo	Un método para dar cuenta de los empleados de tiempo completo que trabajaron (o trabajarán) menos de un año completo durante el año fiscal del solicitante
Compensación total de los empleados	Un método para dar cuenta de los sueldos de los empleados de tiempo completo en una base anual equivalente de tiempo completo para el corriente año fiscal más cuatro años fiscales subsiguientes.
Sueldo	Es el monto de compensación monetaria que el solicitante paga a un empleado de tiempo completo (ya sea por hora o un salario mensual) por año y no incluye propinas, horas extras, bonos, comisiones, opciones de compra de acciones, beneficios, u otra compensación de cualquier tipo. Al responder las preguntas que solicitan los sueldos mínimos y promedios de los empleados de tiempo completo de California que van a contratarse, utilice los sueldos que el/los empleado(s) de tiempo completo ganarían en un año completo de empleo, sin considerar la fecha proyectada de contratación.

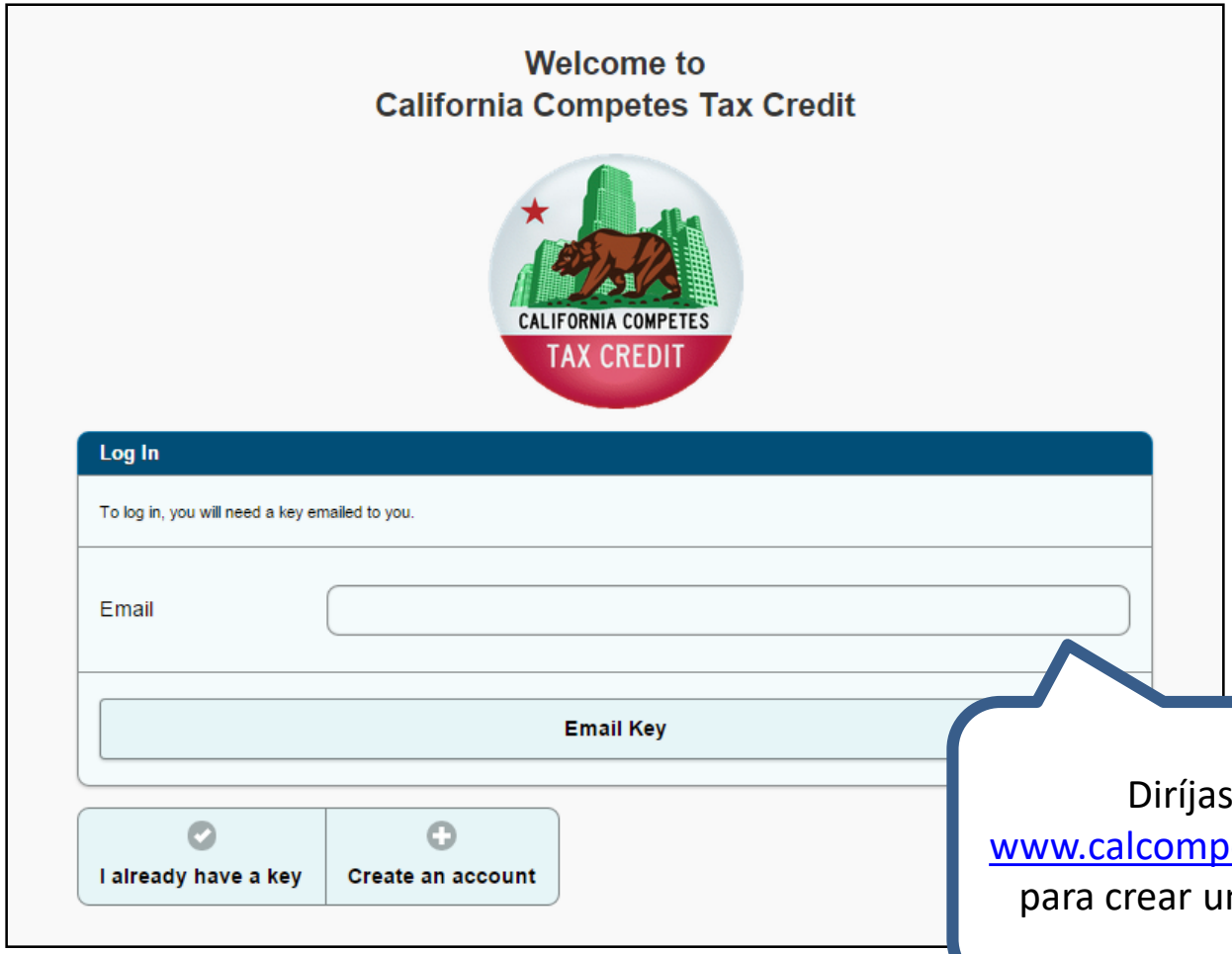
Definiciones clave

Definiciones de inversión	
Inversión	El monto que se pagó por la compra o el arrendamiento de bienes "muebles" e "inmuebles" después del cierre del periodo actual de solicitud, directamente relacionado con el proyecto propuesto del solicitante.
Bienes inmuebles	Cualquier propiedad ubicada en este estado que está directamente ligada al suelo, como también el terreno mismo. Incluye, entre otros, terrenos, estructuras, equipos firmemente adosados e integrados, cualquier cosa que crezca en la tierra, y todos los demás "intereses" en la propiedad que podrían ser el derecho a propiedad futura, derecho a ocupación por un periodo de tiempo, o un usufructo en la propiedad de otra persona. Los bienes inmuebles también incluyen costos capitalizados relacionados a construcciones nuevas, reconstrucción o expansión de edificios o estructuras que se utilizarán en el oficio o negocio del solicitante en relación con el proyecto y están sujetos a depreciación.
Bienes muebles	Son los bienes tangibles o muebles, que incluyen, entre otros, vehículos, accesorios móviles, equipos, dispositivos electrónicos, propiedades intangibles, incluso, entre otros, licencias de software, propiedad intelectual adquirida en conexión con el proyecto que tenga un valor cuantificable, y otros activos comerciales que estén sujetos a depreciación.

Documentos necesarios

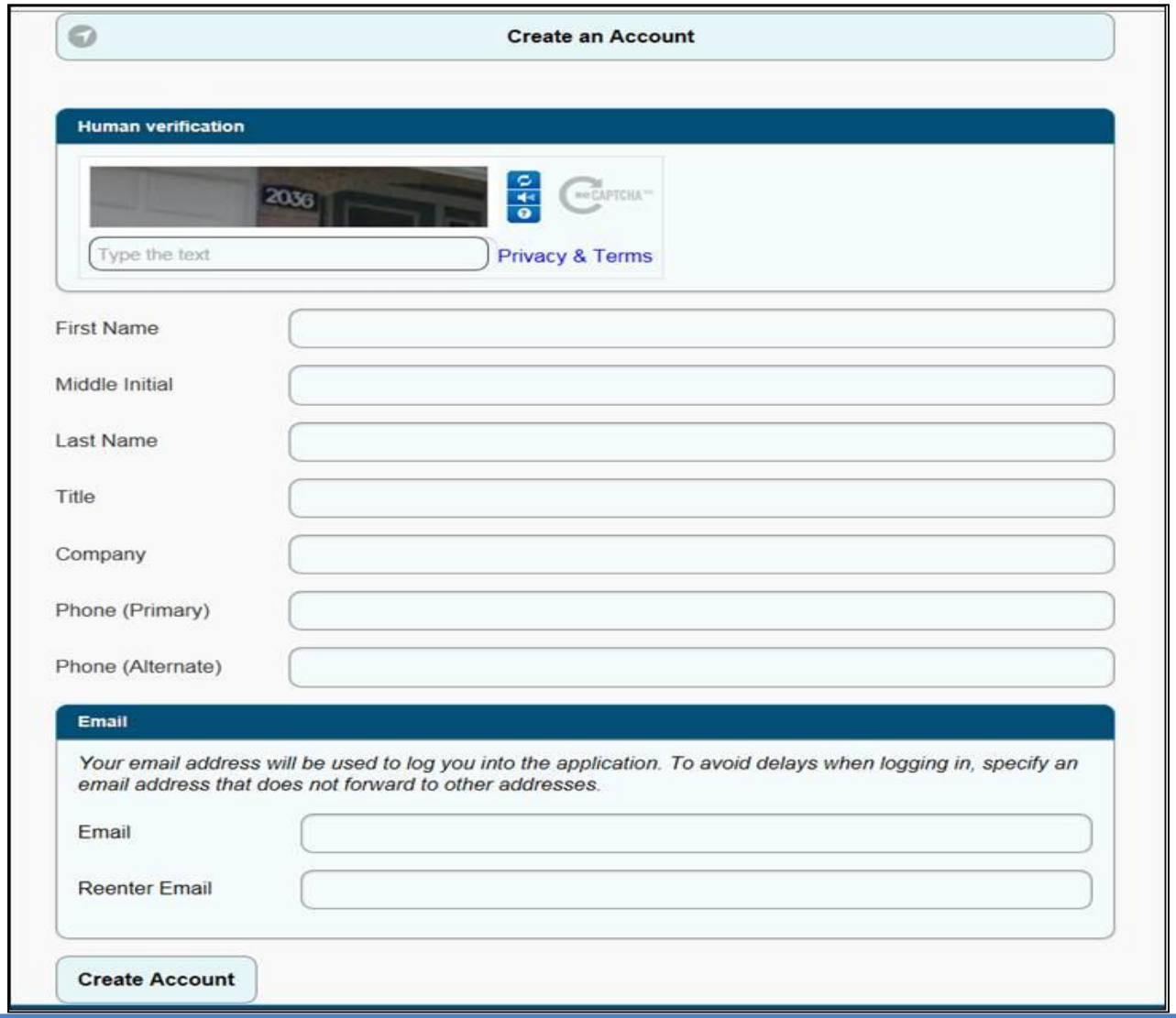
- ✓ Registros de nómina para empleados de tiempo completo contratados por el solicitante en el año fiscal anterior
- ✓ Plan de negocios a 5 años que incluye:
  - Cantidad proyectada de empleados nuevos de tiempo completo, la clasificación de su trabajo, y sueldo
  - Monto proyectado de inversión nueva

Crear una cuenta



Diríjase a
www.calcompetes.ca.gov
para crear una cuenta

Crear una cuenta (continuación)



Inicio de sesión (continuación)

Subject: Cal Competes Login

(This information will expire 30 minutes after it is sent.)

Use this key to log in.

238257

Or just click on this link to log in

https://www.calcompetes.ca.gov/Public/Auth.aspx?id=3-hClslLFtSBtjwhhMgrE9LMK5XealLjBlEO3TZNL3hhdx8HEhib0Ux2F35HbRJlAYB12sv1yXWVX493PDmeM4Y

Crear una solicitud

Crear una solicitud (continuación)

Create Application

Applicant's Legal Business Name

Has the applicant previously been awarded a California Competes Tax Credit?

Applicant's Current Taxable Year (As of XX/XX/XXXX

(Select a Year)

Accounting Period End Date

(Select an Accounting Period)

Accounting Period End Date (If Other)

mm/dd/yyyy

Description of Other Accounting Period End Date (Optional)

Create Application

La fecha reflejará el último día de cada periodo de solicitud.

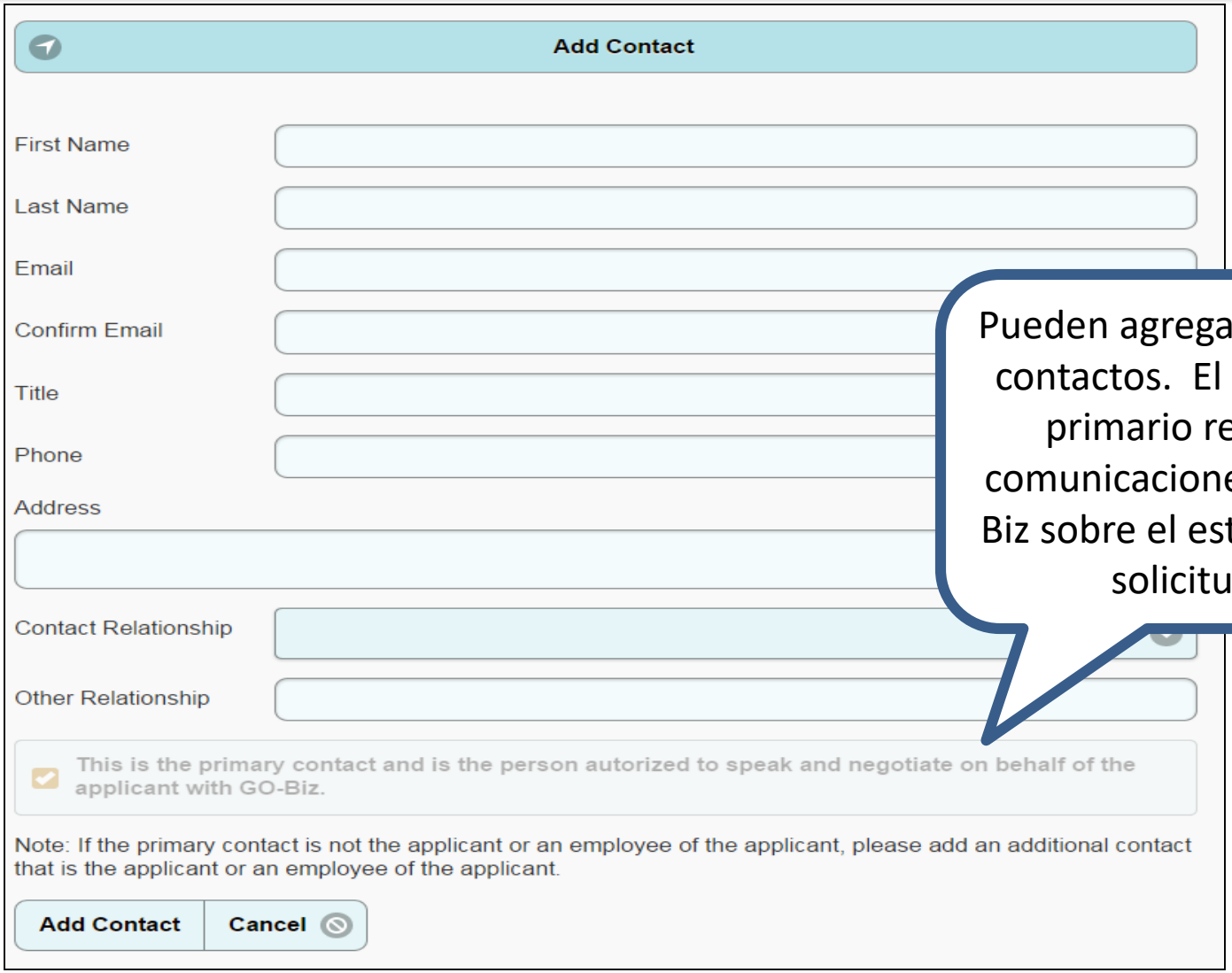
El año fiscal corriente del solicitante cambia de acuerdo con el último día del periodo de solicitud.

La solicitud

Sections	
Contact Information	Not Started
Business Information	Not Started
Business Structure	Not Started
Proposed Project	Not Started
Project Locations	Not Started
Employees	Not Started
Investment	Not Started
Ownership	Not Started
Incentives and Programs	Not Started
Litigation and Violations	Not Started
Consultant Questions	Not Started

Submit | Options | Report | Phase II

Información de contacto



Pueden agregarse varios contactos. El contacto primario recibirá comunicaciones de GO-Biz sobre el estado de la solicitud.

Información del negocio (continuación)

Primary Place of Business

Address Line 1

Address Line 2

City

US State

US Zip Code

Country

Non-US Territory

Non-US Postal Code

Applicant's Primary NAICS Code

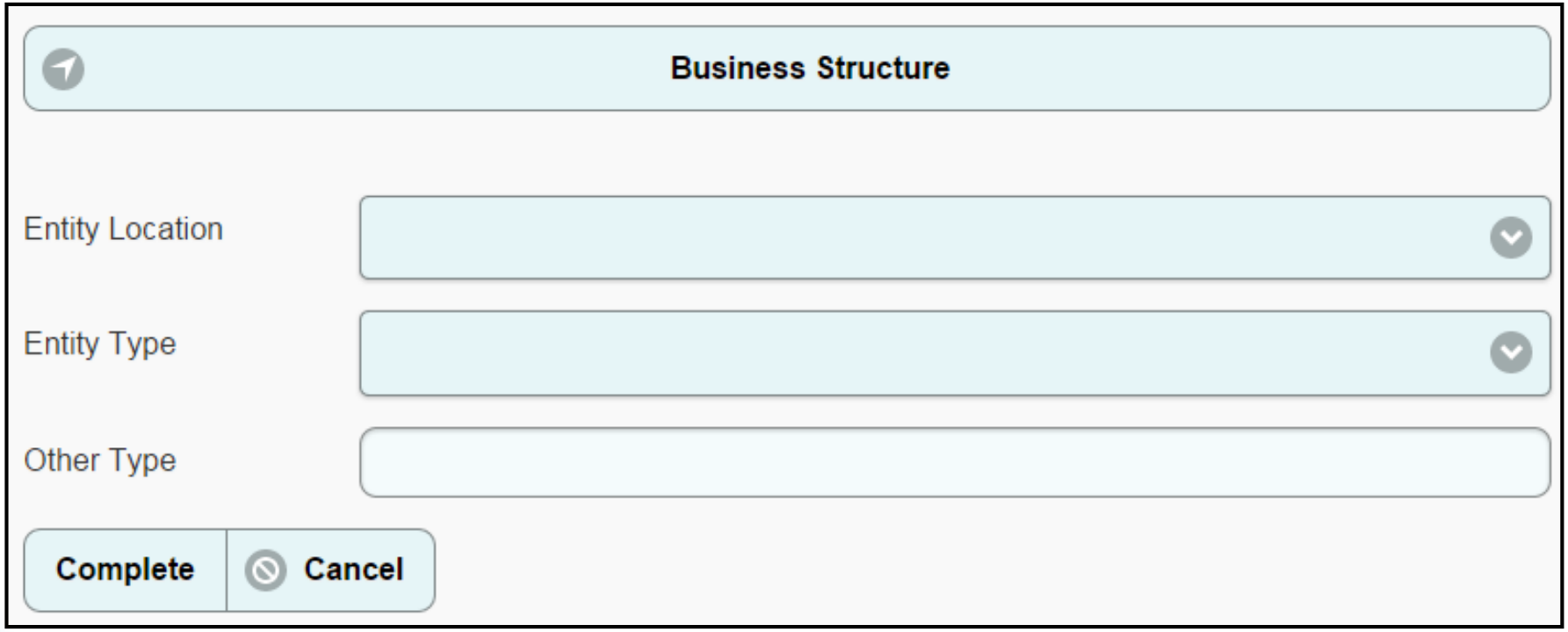
Proposed Project NAICS Code

Click here for NAICS info

Save | **Complete** | **Cancel**

Visite el Sitio web de NAICS para identificar el negocio primario y la clasificación del proyecto propuesto.

Estructura del negocio



Estructura del negocio (continuación)

Entity Type	US S Corporation
Is the applicant publicly traded?	No
Is the applicant incorporated in California or qualified with the California Secretary of State to transact intrastate business in California?	Yes
State of Incorporation	

Save | Complete | Cancel

Proyecto propuesto

Proposed Project

Please provide a description of the applicant's business and a detailed description of the proposed project. Additionally, please include an in depth explanation of how award of the credit will impact the applicant's ability and/or willingness to create new full-time jobs in California that may not otherwise be created by the applicant or any other business in California. (7000 characters max)

Please select the best description of the proposed project:

- **This is a growth project for an applicant located in California.**
- **This is a project for an out-of-state applicant coming to California.**
- **This project is a relocation within California.**
- **This project is a California retention only project.**

Will the project occur in another state if the applicant is not awarded the California Competes Tax Credit?

Will the applicant terminate all or a portion of its employees in California, or relocate all or a portion of its employees in California to another state if the applicant is not awarded the California Competes Tax Credit?

Note: Retention only projects and applicants answering "yes" or "it may" to either of the two questions above will need to submit in Phase II a declaration signed by the applicant's Chief Executive Officer, President, Chief Financial Officer or equivalent officer or representative that states "absent award of the California Competes Tax Credit, the project may occur in another state or the applicant may terminate all or a portion of its employees in California or relocate all or a portion of its employees in California to another state."

Will at least 75% of the applicant's net increase of full-time employees work at least 75% of the time in an area of high unemployment or high poverty?

Note: Click here for a list of high unemployment and high poverty areas in California.

Aquí el solicitante debería describir la iniciativa comercial, inversión, o expansión propuestos en California. Los 7000 caracteres incluyen letras, números, espacios y puntuación.

Proyecto propuesto (continuación)

Is all or a portion of the applicant's proposed increase of employees or investment due to an acquisition of, or merger with, another business?

Is all or a portion of the applicant's proposed increase of employees due to an employee leasing arrangement with another business?

Is all or a portion of the applicant's proposed increase of employees due to a reclassification of independent contractors or conversion of employees employed by any type of temporary services provider?

Is all or a portion of the applicant's proposed increase of employees due to a transfer of employees from any member of a "controlled group of corporations" (as defined in Revenue and Taxation Code section 23626) in which the applicant is a member?

Does the applicant currently or plan to use a professional employer organization (PEO) as the employer of record?

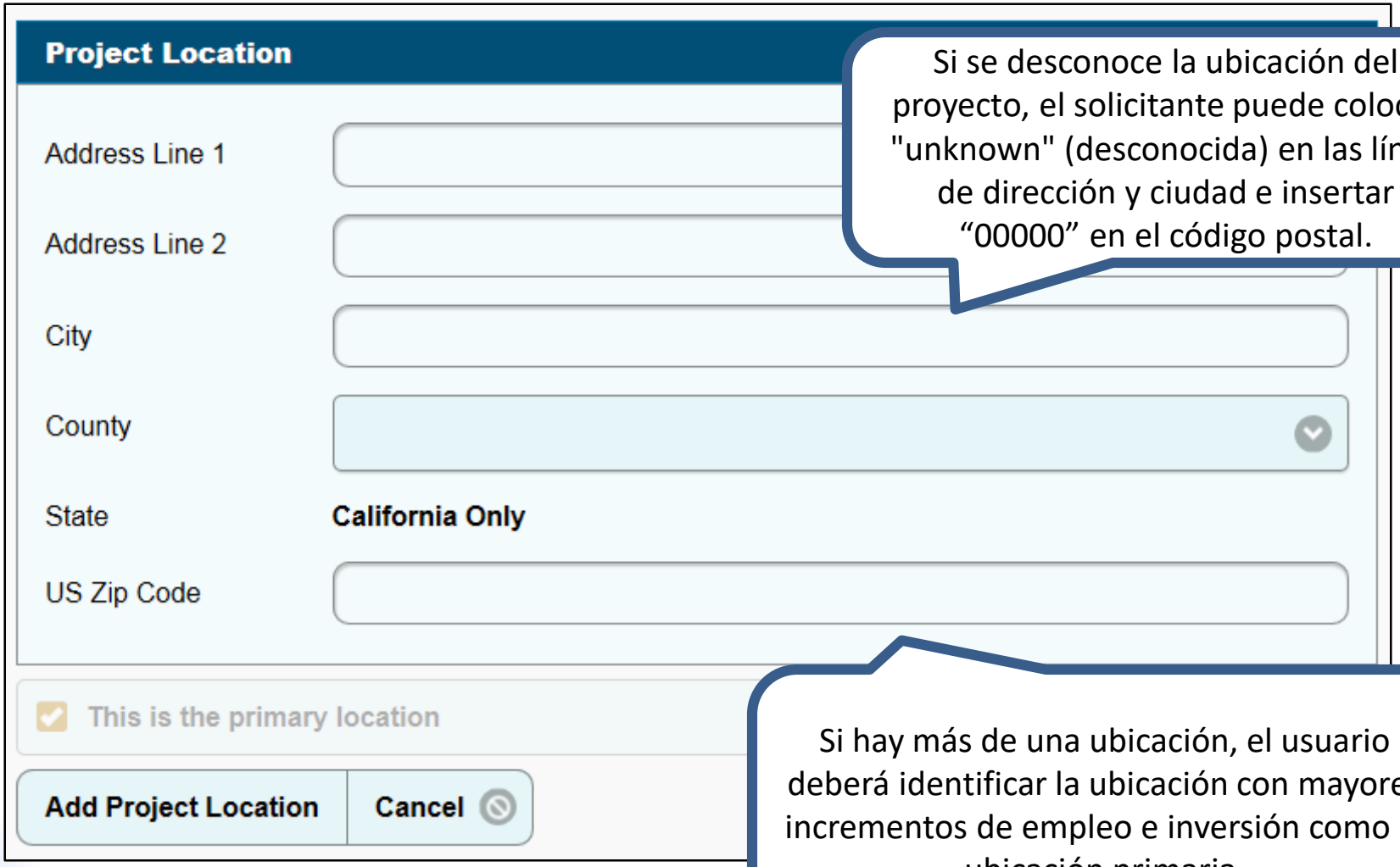
Is all or a portion of the applicant's proposed investment due to a conversion from a lease to a purchase or vice versa of real or personal property it already controls or has already acquired?

Total Amount of California Competes Tax Credit Requested ($)

(Whole number, from $20,000 to $43,958,600)

Save | **Complete** | **Cancel**

Ubicaciones propuestas



Si se desconoce la ubicación del proyecto, el solicitante puede colocar "unknown" (desconocida) en las línea de dirección y ciudad e insertar “00000” en el código postal.

Si hay más de una ubicación, el usuario deberá identificar la ubicación con mayores incrementos de empleo e inversión como la ubicación primaria.

Empleados

Nota: El año fiscal se ajustará en cada periodo de solicitud.

1. Existing number of full-time employees in California	0
2. Existing number of part-time employees in California	
3. Existing number of part-time and full-time employees in the US	
4. Existing number of part-time and full-time employees worldwide	
5. Number of California full-time employees that were hired and that will be hired in the applicant's 2019 tax year	
6. Minimum **annual** wage of California full-time employees that were hired and that will be hired in the applicant's 2019 tax year ($)	
7. Average **annual** wage of California full-time employees that were hired and that will be hired in the applicant's 2019 tax year ($)	
8. Number of California full-time employees that will be hired in the applicant's 2019 tax year after xx/xx/xxxx	

El solicitante necesitará los registros de nómina del año fiscal inmediatamente anterior al año fiscal del solicitante en el que se presentó la solicitud.

La fecha reflejará el último día de cada periodo de solicitud.

Inversión

Investment means the amount that will be paid after the last day of the application period for qualifying real and personal property that will be purchased or leased by the applicant after the last day of the application period. Investment includes capitalized construction costs if the construction activity occurs and is paid for after the last day of the application period. For the complete definition of real and personal property, please review sections 8000(bb) and 8000(ee) of the California Competes Tax Credit regulations located here.

Applicants who were previously awarded a California Competes Tax Credit must exclude any investments that were included in their approved California Competes Tax Credit Agreement.

Amount of Investment after XX/XX/XXXX for applicant's 2020 Tax Year	0
Amount of Investment for applicant's 2021 Tax Year	
Amount of Investment for applicant's 2022 Tax Year	
Amount of Investment for applicant's 2023 Tax Year	
Amount of Investment for applicant's 2024 Tax Year	0
Aggregate Investment	**$0**

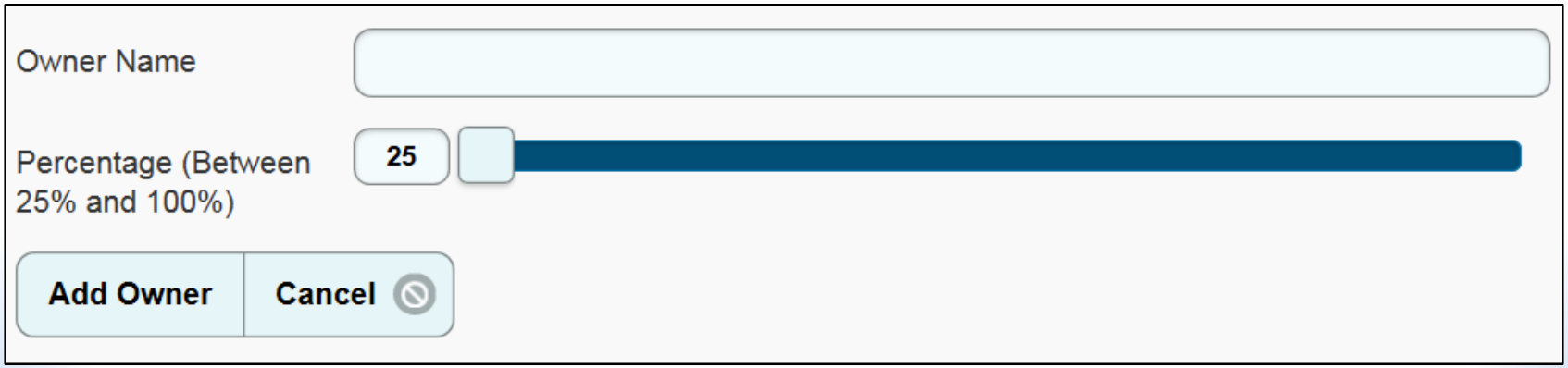
Complete **Cancel**

La fecha reflejará el último día de cada periodo de solicitud.

Nota: El año fiscal se ajustará en cada periodo de solicitud.

Propiedad

Ownership
Owners (0%)
No Owners.
Owners with a share of 25% or more must be listed here.
Add Owner
Complete
Cancel


Owner Name
Percentage (Between 25% and 100%)
25
Add Owner
Cancel

Incentivos y programas

Incentives and Programs

- [ ] **California Alternative Energy and Advanced Transportation Financing Authority (State Treasurer's Office)**
- [ ] **Employment Training Panel (Labor and Workforce Development Agency)**
- [ ] **Utility Economic Development Rate (Regional Utility Company)**
- [ ] **Local Programs**

Local Programs - Description

- [ ] **New Employment Credit (Franchise Tax Board)**
- [ ] **Sales and Use Tax Exemption (Board of Equalization)**
- [ ] **Federal Programs**

Federal Programs - Description

Litigios e infracciones

Litigation and Violations

Is the applicant or any person or entity with a 25% or greater ownership interest in the applicant currently involved in any material litigation?

Describe material litigation (6000 characters)

Is there any pending or resolved California Environmental Quality Act litigation relating to the applicant's project?

Within the last 10 years, has the applicant or any person or entity with a 25% or greater ownership interest in the applicant been involved in any state or federal labor law violation, citation, fine, or penalty?

Within the last 10 years, has the applicant or any person or entity with a 25% or greater ownership interest in the applicant been involved in any state or federal occupational safety and health litigation, or involved in any state or federal occupational safety and health violation, citation, fine, or penalty?

Within the last 10 years, has the applicant or any person or entity with a 25% or greater ownership interest in the applicant been involved in any state or federal environmental (including but not limited to air, water, and ground) litigation, or involved in any state or federal environmental (including but not limited to air, water, and ground) violation, citation, fine, or penalty?

Within the last 10 years, has the applicant or any person or entity with a 25% or greater ownership interest in the applicant had any California, any other state, or federal tax lien recorded against them?

Preguntas sobre el consultor

Consultant Questions

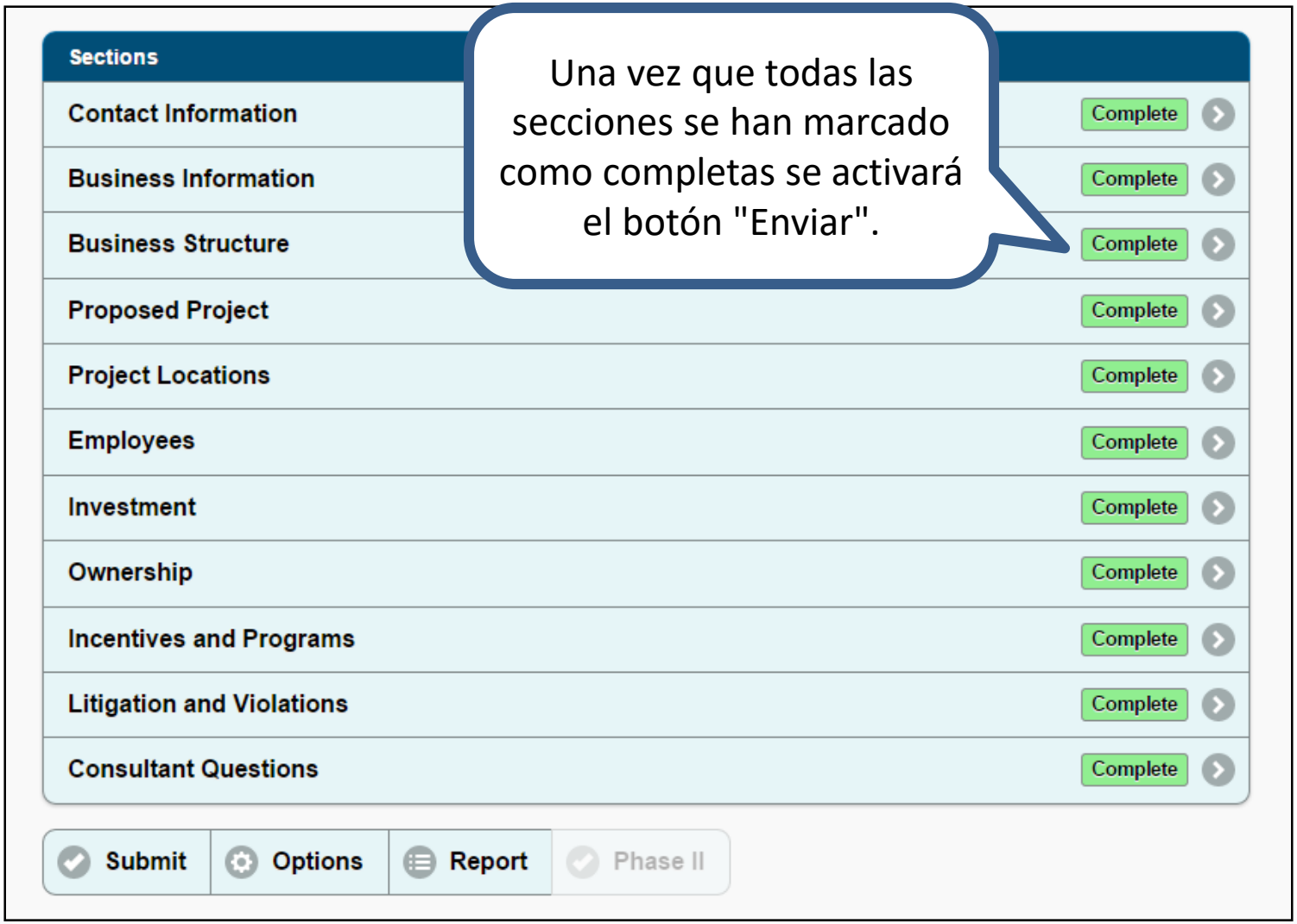
Did a consultant, attorney, tax practitioner or any other third party prepare or submit this application for a fee, or provide any services related to this application or the California Competes Tax Credit for a fee?

Description of fee arrangement:

Cost of services for consultant, attorney, tax practitioner or any other third party preparing or submitting this application, or providing any services related to this application or the California Competes Tax Credit: ($)

Save | **Complete** | **Cancel**

Presentación de la solicitud



Presentación de la solicitud (continuación)

Submit Application

By clicking the SUBMIT button, you are certifying the information is complete and accurate and that you have the authority to file this application on behalf of the applicant. GO-Biz may request to see a power of attorney or the equivalent, but is under no obligation to conduct any due diligence or investigation to confirm that proper authority has been established. Further, by clicking the SUBMIT button, you agree that the person designated as the primary contact in the Contact Information section is the responsible representative for the applicant and GO-Biz will speak and negotiate directly with this person. Additionally, the e-mail address listed for the person designated as the primary contact in the Contact Information section is the authorized e-mail address and the owner of that e-mail address is responsible for receipt of GO-Biz communications sent to that e-mail address. GO-Biz is not responsible for any e-mail not received due to the recipient's security or anti-spam software, or any problems within the recipient's e-mail system. All information collected by GO-Biz is subject to the California Public Records Act (PRA) although certain information, such as trade secrets, financial information and other proprietary information may be exempt from a PRA request. The applicant should submit a separate cover letter to identify any information that it specifically desires to keep as confidential and GO-Biz will ensure its confidentiality to the extent permitted by law. In the event of a PRA request, GO-Biz shall notify the applicant at least five (5) business days prior to the release of such information in order to allow the applicant to seek an injunction, as applicable, unless a court order or the equivalent prevents such timely notice.

I agree to the conditions above.

If not awarded the California Competes Tax Credit, does the applicant want to be contacted by a member of the GO-Biz team to learn about other economic development incentives that may be available?

Submit Application

Correo electrónico de confirmación

Subject: Your application was submitted

SUCCESS! Your California Competes Tax Credit application has been received by the Governor's Office of Business and Economic Development (GO-Biz). Please retain this e-mail for your records. Applicants that are moving onto Phase II, will be contacted by GO-Biz and further information as set forth in Title 10, Section 8030(g) of the California Code of Regulations will be requested.

Solicitud de muestra

Widget Manufacturing, Inc.

- Actualmente tiene 50 empleados de tiempo completo y 3 de tiempo parcial
- Contratará a 30 empleados de tiempo completo a los que se les pagará por hora en el año fiscal 2020 y se les pagará al menos $35,000, y un promedio de $40,000 en una base anual.
- Contratará a 10 empleados asalariados a comienzos de 2022 ($80,000)
- Invertirá $100,000,000 en 2021 y $7,660,000 en 2022

Descripción del proyecto

Please provide a description of the applicant's business and a detailed description of the proposed project. Additionally, please include an in depth explanation of how award of the credit will impact the applicant's ability and/or willingness to create new full-time jobs in California that may not otherwise be created by the applicant or any other business in California. (7000 characters max)

Widget, Manufacturing, Inc. is a widget manufacturing company located in the city of Anonymous. For the last few years, Widget has experience consistent growth over time as demand for our product increases. our manufacturing facility is currently at capacity, and we must expand to a second location in order to meet our client's demands.

The second facility is expected to cost $10,000,000 to construct. There will be an additional $7,660,000 in various manufacturing equipment, vehicles, and computer equipment. We predict the hiring of 40 employees at this location: 30 jobs will be manufacturing workers of varying classifications, and 10 jobs will be management and other executive positions.

For this expansion, Widget is exploring all of its options, including other states in the US. Our clients are located throughout the United States and we do not necessarily have to locate our second facility in California. We have complete an evaluation of options in other states and will provide the details upon request.

If given a credit of $800,000 over the 5-year period, Widget Manufacturing is willing to commit to opening its second facility in California.

Descripción del proyecto (continuación)

Is all or a portion of the applicant's proposed increase of employees due to a transfer of employees from any member of a "controlled group of corporations" (as defined in Revenue and Taxation Code section 23626) in which the applicant is a member? **No**

Does the applicant currently or plan to use a professional employer organization (PEO) as the employer of record? **No**

Is all or a portion of the applicant's proposed investment due to a conversion from a lease to a purchase or vice versa of real or personal property it already controls or has already acquired? **No**

Total Amount of California Competes Tax Credit Requested ($)

800,000

Complete **Cancel**

Empleados

1. Existing number of full-time employees in California	50
2. Existing number of part-time employees in California	3
3. Existing number of part-time and full-time employees in the US	53
4. Existing number of part-time and full-time employees worldwide	53
5. Number of California full-time employees that were hired and that will be hired in the applicant's 2020 tax year	30
6. Minimum **annual** wage of California full-time employees that were hired and that will be hired in the applicant's 2020 tax year ($)	35,000
7. Average **annual** wage of California full-time employees that were hired and that will be hired in the applicant's 2020 tax year ($)	40,000
8. Number of California full-time employees that will be hired in the applicant's 2020 tax year after XX/XX/XXXX	8

La fecha reflejará el último día de cada periodo de solicitud.

Empleados (continuación)

9. Number of California full-time employees that will be hired in the applicant's 2021 tax year	0
10. Minimum **annual** wage of California full-time employees that will be hired in the applicant's 2021 tax year ($)	0
11. Average **annual** wage of California full-time employees that will be hired in the applicant's 2021 tax year ($)	0
12. Number of California full-time employees that will be hired in the applicant's 2022 tax year	10
13. Minimum **annual** wage of California full-time employees that will be hired in the applicant's 2022 tax year ($)	80,000
14. Average **annual** wage of California full-time employees that will be hired in the applicant's 2022 tax year ($)	80,000

Empleados (continuación)

15. Number of California full-time employees that will be hired in the applicant's 2023 tax year	0
16. Minimum **annual** wage of California full-time employees that will be hired in the applicant's 2023 tax year ($)	0
17. Average **annual** wage of California full-time employees that will be hired in the applicant's 2023 tax year ($)	0
18. Number of California full-time employees that will be hired in the applicant's 2024 tax year	0
19. Minimum **annual** wage of California full-time employees that will be hired in the applicant's 2024 tax year ($)	0
20. Average **annual** wage of California full-time employees that will be hired in the applicant's 2024 tax year ($)	0
21. Has the applicant previously been awarded a California Competes Tax Credit?	**No**

Empleados (continuación)

Base Year Calculation

22. Number of hourly full-time employees the applicant employed in California for 1,750 hours or more during the applicant's 2019 tax year	32
23. Number of salaried full-time employees the applicant employed in California for 50 weeks or more during the applicant's 2019 tax year	12
24. Number of hourly full-time employees the applicant employed in California for less than 1,750 hours during the applicant's 2019 tax year	7
25. Total number of hours worked by the employees in question 24	5,964
26. Number of salaried full-time employees the applicant employed in California for less than 50 weeks during the applicant's 2019 tax year	3
27. Total number of weeks worked by the employees in question 26	48
Number of full-time employees the applicant employed in the base year, determined on an annual full-time equivalent basis.	**48.368**

Recuerde que los empleados de tiempo parcial no califican para el cálculo del equivalente de tiempo completo anual.

Empleados (continuación)

2020 Tax Year

28. Number of hourly full-time employees the applicant will employ in California for 1,750 hours or more during the applicant's 2020 tax year	34
29. Number of salaried full-time employees the applicant will employ in California for 50 weeks or more during the applicant's 2020 tax year	12
30. Number of hourly full-time employees the applicant will employ in California for less than 1,750 hours during the applicant's 2020 tax year	30
31. Total number of hours that will be worked by the employees in question 30	15,000
32. Number of salaried full-time employees the applicant will employ in California for less than 50 weeks during the applicant's 2020 tax year	4
33. Total number of weeks that will be worked by the employees in question 32	46
Number of full-time employees the applicant will employ in the 2020 tax year, determined on an annual full-time equivalent basis.	**55.491**

Multiplique las horas proyectadas que se trabajarán por la cantidad de empleados a tiempo completo nuevos que se contratarán a mitad de año.

Empleados (continuación)

2021 Tax Year

34. Number of hourly full-time employees the applicant will employ in California for 1,750 hours or more during the applicant's 2021 tax year	64
35. Number of salaried full-time employees the applicant will employ in California for 50 weeks or more during the applicant's 2021 tax year	14
36. Number of hourly full-time employees the applicant will employ in California for less than 1,750 hours during the applicant's 2021 tax year	0
37. Total number of hours that will be worked by the employees in question 36	0
38. Number of salaried full-time employees the applicant will employ in California for less than 50 weeks during the applicant's 2021 tax year	0
39. Total number of weeks that will be worked by the employees in question 38	0
Number of full-time employees the applicant will employ in the 2021 tax year, determined on an annual full-time equivalent basis.	**78.000**

Empleados (continuación)

2022 Tax Year

40. Number of hourly full-time employees the applicant will employ in California for 1,750 hours or more during the applicant's 2022 tax year	64
41. Number of salaried full-time employees the applicant will employ in California for 50 weeks or more during the applicant's 2022 tax year	14
42. Number of hourly full-time employees the applicant will employ in California for less than 1,750 hours during the applicant's 2022 tax year	0
43. Total number of hours that will be worked by the employees in question 42	0
44. Number of salaried full-time employees the applicant will employ in California for less than 50 weeks during the applicant's 2022 tax year	10
45. Total number of weeks that will be worked by the employees in question 44	300
Number of full-time employees the applicant will employ in the 2022 tax year, determined on an annual full-time equivalent basis.	**84.000**

Empleados (continuación)

2023 Tax Year

46. Number of hourly full-time employees the applicant will employ in California for 1,750 hours or more during the applicant's 2023 tax year	64
47. Number of salaried full-time employees the applicant will employ in California for 50 weeks or more during the applicant's 2023 tax year	24
48. Number of hourly full-time employees the applicant will employ in California for less than 1,750 hours during the applicant's 2023 tax year	0
49. Total number of hours that will be worked by the employees in question 48	0
50. Number of salaried full-time employees the applicant will employ in California for less than 50 weeks during the applicant's 2023 tax year	0
51. Total number of weeks that will be worked by the employees in question 50	0
Number of full-time employees the applicant will employ in the 2023 tax year, determined on an annual full-time equivalent basis.	**88.000**

Empleados (continuación)

2024 Tax Year

52. Number of hourly full-time employees the applicant will employ in California for 1,750 hours or more during the applicant's 2024 tax year	64
53. Number of salaried full-time employees the applicant will employ in California for 50 weeks or more during the applicant's 2024 tax year	24
54. Number of hourly full-time employees the applicant will employ in California for less than 1,750 hours during the applicant's 2024 tax year	0
55. Total number of hours that will be worked by the employees in question 54	0
56. Number of salaried full-time employees the applicant will employ in California for less than 50 weeks during the applicant's 2024 tax year	0
57. Total number of weeks that will be worked by the employees in question 56	0
Number of full-time employees the applicant will employ in the 2024 tax year, determined on an annual full-time equivalent basis.	**88.000**
Aggregate Employee Compensation	**$7,215,017**

Save | **Complete** | **Cancel**

Inversión

Investment means the amount that will be paid after the last day of the application period for qualifying real and personal property that will be purchased or leased by the applicant after the last day of the application period. Investment includes capitalized construction costs if the construction activity occurs and is paid for after the last day of the application period. For the complete definition of real and personal property, please review sections 8000(bb) and 8000(ee) of the California Competes Tax Credit regulations located **here**.

Applicants who were previously awarded a California Competes Tax Credit must exclude any investments that were included in their approved California Competes Tax Credit Agreement.

Amount of Investment after 1 XX/XX/XXXX for applicant's 2020 Tax Year	0
Amount of Investment for applicant's 2021 Tax Y	10,000,000
Amount of Investment for applicant's 2022 Tax Year	7,660,000
Amount of Investment for applicant's 2023 Tax Year	0
Amount of Investment for applicant's 2024 Tax Year	0
Aggregate Investment	**$17,660,000**

La fecha reflejará el último día de cada periodo de solicitud.

Save | **Complete** | **Cancel**

Mi solicitud

Widget Manufacturing, Inc.

Submitted

Ratio: **0.032109150** = CR:**$800,000** / (AEC:**$7,255,017** + AI:**$17,660,000**)

Ejemplo de relación costo-beneficio

Relaciones históricas

AÑO FISCAL	RELACIÓN
3er period de 2018-19	.1171
1er period de 2019-20	.0439
2do period de 2019-20	.2244
3er period de 2019-20	.0860

Esta información se actualiza después de cada periodo de solicitud y puede encontrarse en línea en http://www.business.ca.gov/Programs/CaliforniaCompetesTaxCredit en la sección de Preguntas frecuentes.

Logros contractuales/asignación de crédito

Taxpayer: Widget Manufacturing, Inc.

	2019 Tax Year (Base)	2020 Tax Year	2021 Tax Year	2022 Tax Year	2023 Tax Year	2024 Tax Year	Total
Total California Full-Time Employees[1]	48	56	78	84	88	88	
Net Increase of Full-Time Employees Compared to the Base Year		8	30	36	40	40	
Minimum Annual Wage of California Full-Time Employees Hired		$35,000	$35,000	$35,000	$35,000	$35,000	
Cumulative Average Annual Wage of California Full-Time Employees Hired		$40,000	$40,000	$50,000	$50,000	$50,000	
Investments		$0	$10,000,000	$7,660,000	$0	$0	$17,660,000
Tax Credit Allocation		$160,000	$160,000	$160,000	$160,000	$160,000	$800,000

[1] Determined on an annual full-time equivalent basis

Crédito Fiscal California Competes

¿Preguntas?

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