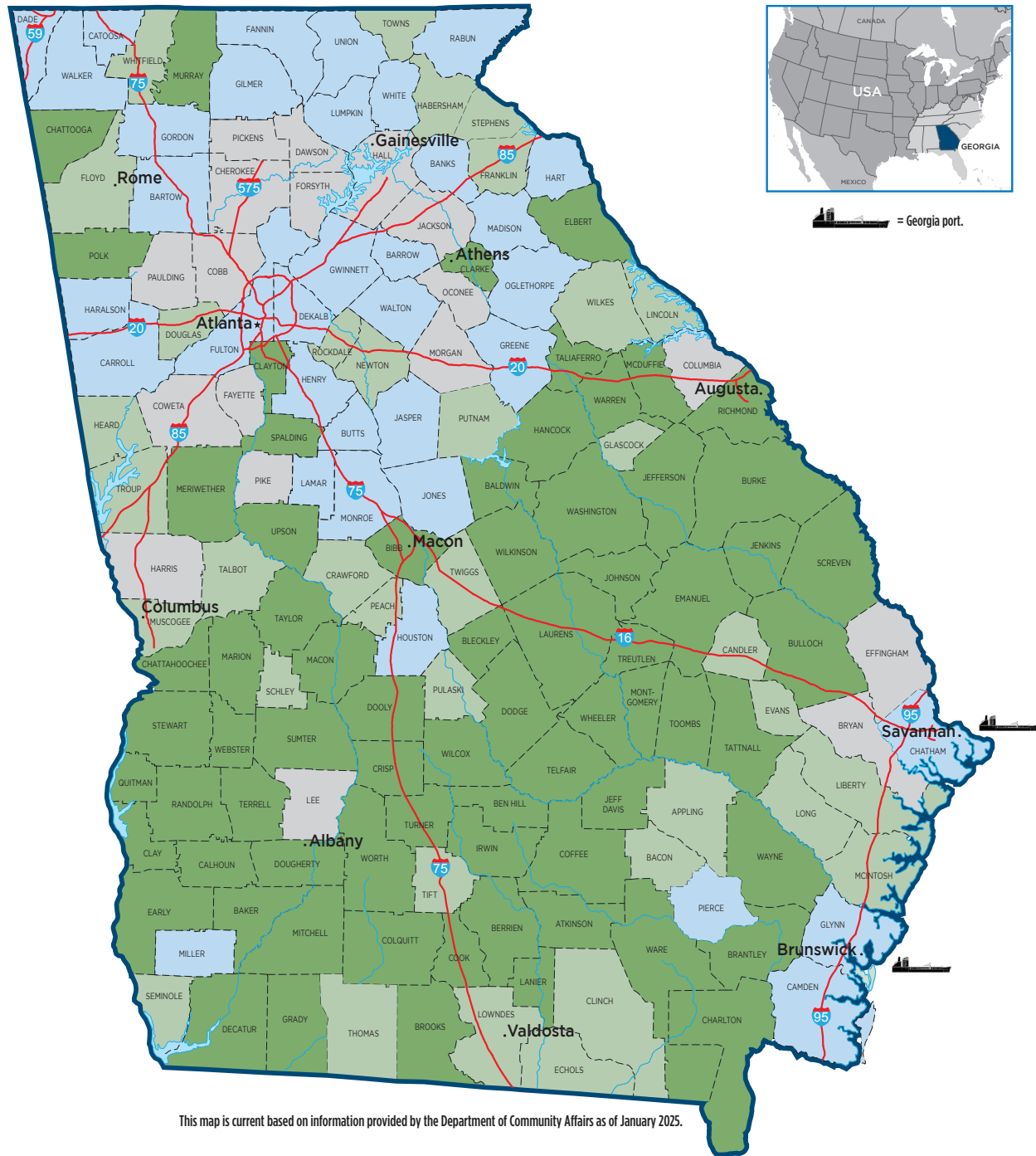


GEORGIA 2025 JOB TAX CREDIT TIERS



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	5 years
2	\$3,000*	10	100% of tax liability	5 years
3	\$1,750*	15	50% of tax liability	5 years
4	\$1,250*	25	50% of tax liability	5 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	5 years
LDCT	\$3,500	5	100% of tax liability - excess to withholding	5 years

*Includes \$500 Bonus for Joint Development Authority (JDA). The majority of counties are in a multi-county JDA.