

**Job Tax Credit Program
Historical Wage Detail**

The detail in the table below reflects the average wage of the county that has the lowest wage of any county in the state, as posted for the year shown:

| DOL Report Year* | Tax Year | County ‡ | Weekly Wage † | Annualized Wage |
|-------------------------|-----------------|-----------------|----------------------|------------------------|
| 2003 | 2004 | Echols | \$297 | \$15,444 |
| 2004 | 2005 | Echols | \$313 | \$16,276 |
| 2005 | 2006 | Echols | \$340 | \$17,680 |
| 2006 | 2007 | Echols | \$362 | \$18,824 |
| 2007 | 2008 | Echols | \$406 | \$21,112 |
| 2008 | 2009 | Glascok | \$415 | \$21,580 |
| 2009 | 2010 | Glascok | \$423 | \$21,996 |
| 2010 | 2011 | Glascok | \$435 | \$22,620 |
| 2011 | 2012 | Echols | \$446 | \$23,192 |
| 2012 | 2013 | Echols | \$403 | \$20,956 |
| 2013 | 2014 | Echols | \$426 | \$22,152 |
| 2014 | 2015 | Glascok | \$470 | \$24,440 |
| 2015 | 2016 | Glascok | \$471 | \$24,492 |
| 2016 | 2017 | Glascok | \$480 | \$24,960 |
| 2017 | 2018 | Glascok | \$484 | \$25,168 |
| 2018 | 2019 | Glascok | \$511 | \$26,572 |
| 2019 | 2020 | Glascok | \$541 | \$28,132 |
| 2020 | 2021 | Glascok | \$589 | \$30,628 |
| 2021 | 2022 | Glascok | \$602 | \$31,304 |
| 2022 | 2023 | Glascok | \$636 | \$33,072 |

* DOL Report Year reflects the **Employment & Wages Averages** publication as reported by the Georgia Department of Labor (DOL) for the year shown. These reports are published in the summer following the year of the report. (i.e. Tax Year 2023 = **Employment & Wages 2022 Averages** publication, as published in the summer of 2023)

Tax Year refers to the tax year beginning on or after January 1 of the year shown in this column (per Regulation 110-9-1-.02(1)(a)).

In addition, Regulation 110-9-1-.03(3)(b)1. states: "The average wage of the county means the average wage as reported in the most recently available annual issue of the *Georgia Employment and Wages Averages Report* of the Georgia Department of Labor, which is the issue that is available as of the last day of the tax year in which the jobs are created."

‡ County with the lowest weekly wage of any county in the state of Georgia per the corresponding DOL publication.

† Weekly Wage listed is the lowest average weekly wage as reported by the corresponding DOL publication.