



## GEORGIA DEPARTMENT of COMMUNITY AFFAIRS

### **Job Tax Credits – Tier 3 County**

*For initial job creation threshold met in tax years beginning January 1, 2012, or later*

- The Georgia Job Tax Credit Program falls under O.C.G.A. §48-7-40.
- Eligible Business Enterprises (see DCA Reg. 110-9-1-.01(6)(b)) include a business location primarily engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, research and development, tourism, or services for the elderly and persons with disabilities.
- Eligible Business Enterprises must create at least fifteen (15) net new jobs within a tax year. The net new jobs must be a newly created position of employment not previously located in Georgia and require a minimum of 35 hours worked each week.
- The average wage of each net new job created must pay at or above the average wage of the county with the lowest average wage in the state – as of June 2025 (and applicable to 2025 income tax filings) this is Taliaferro County at \$680 per week or \$35,360 per year, per Georgia Department of Labor's publication (Georgia Employment and Wages – 2024 Averages).
- The net new jobs must be offered health insurance upon employment; the employer does not have to pay for such insurance, just offer it.
- The job creation requirement must be met within a single tax year and the tax credit may first be claimed on the initial year Georgia income tax filing. For example, eligible net new jobs created in 2025 may claim credit on the 2025 Georgia income tax filing. If these net new jobs are then maintained for the next four years, then the business may claim the tax credit on each of those years' Georgia income tax filings as well.
- The tax credit = \$1,250 per net new job (with an additional \$500 bonus credit if the county is within a Joint Development Authority, which would make the credit = \$1,750 per job).
- The credit is claimed by submitting Georgia Department of Revenue's (GA DOR) Form IT-CA with the Georgia income tax filing.
- The credit may be applied against 50 percent of any income tax liability on the Georgia income tax filing.
- Flow-through entities will be able to flow the credit through to the members, partners, or shareholders.

#### Claiming the Job Tax Credit

- Business must file *Form IT-CA* with its Georgia income tax filing by the due date or extended due date of the return.
- Credit is applied against the income tax liability reflected on the Georgia income tax filing.
- Flow-through entities will flow the credit through to shareholders, partners, or members to be applied against their individual Georgia Income Tax Returns.

*Form IT-CA* is available on the Department of Revenue web site at:

<https://dor.georgia.gov/it-ca>

Job Tax Credit info on web at:

<https://dca.georgia.gov/financing-tools/incentives/job-tax-credits>



### **House Bill 846**

House Bill 846 was passed and signed into law by Governor Kemp on June 30, 2020. For purposes of the Georgia Job Tax Credit Program, House Bill 846 allows businesses that were already claiming the Job Tax Credit under any designation (Tier, Opportunity Zone, Less Developed Census Tract, and Military Zone) in tax year 2019 to apply their 2019 employee count for tax years beginning 2020 and 2021 or the option to continue calculating their credit as in prior years based on the number of net new full-time employee jobs that the taxpayer added during the tax years (2020 and 2021).

Further, the Bill also allows personal protective equipment manufacturers (PPE manufacturers) an additional \$1,250 in credit for jobs created, as a supplement to the regular Job Tax Credit claimed. Such term shall include any business enterprise which, in response to COVID-19, began manufacturing PPE in Georgia. Such term shall not include retail businesses that sell PPE. The PPE manufacturer must also claim the regular Job Tax Credit under any designation (Tier, Opportunity Zone, Less Developed Census Tract, and Military Zone) in order to claim the supplemental credit.

For additional information related to House Bill 846, please see:

<http://www.legis.ga.gov/legislation/en-US/Display/20192020/HB/846>

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