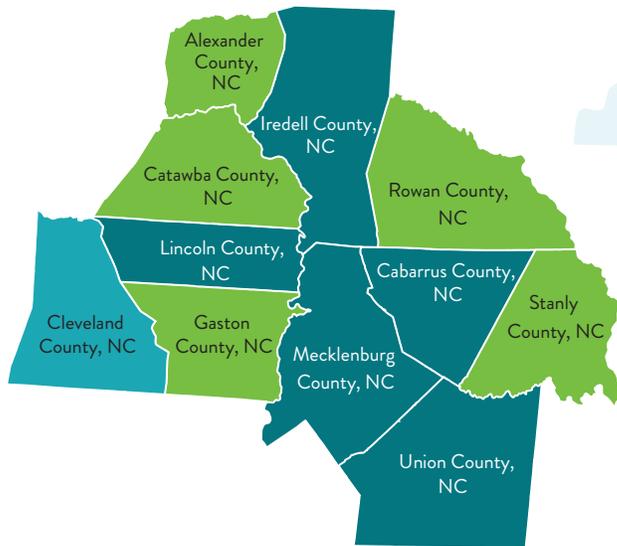


Discretionary Incentive Programs

North Carolina Tier Designations



- Tier 3
- Tier 2
- Tier 1



NC Tax overview	
Corporate Income Tax:	2.5%
Sales & Use Tax:	4.75% (NC) + 2%-2.75% (local)
Inventory Tax:	None
Personal Income Tax:	5.25%

North Carolina: Job Development Investment Grant (JDIG) | The Job Development Investment Grant is a performance-based, discretionary program that provides cash grants directly to new and expanding business to help offset the cost of locating or expanding a business facility. The amount of the grant is based on a percentage of personal income tax withholdings associated with the new jobs. In late 2018, the cap per job on the JDIG was raised from \$6,500 to \$16,000. The amount of the grant is calculated by weighing a number of factors to determine the potential value, including the location of the project, the county tier designation, the number of net new jobs, the wages of the jobs compared to the county average wage, the level of investment and whether the industry is one of the state’s targeted industry sectors. The county’s tier designation is based on the economic well-being of the county. The most distressed counties are designated as Tier 1, while the least distressed are designated as Tier 3.

Project Location	Minimum Number of Jobs	Minimum Average Wage
Tier 1 County	125 jobs	105% of the county average wage
Tier 2 County	150 jobs	110% of the county average wage
Tier 3 County	200 jobs (250 in Mecklenburg County)	115% of the county average wage or the state average wage (whichever is lower)

JDIG has a High-Yield Project (HYP) provision for any company that creates 1,750 jobs and invests \$500 million, which can provide a grant worth up to 90% of personal income withholdings for up to 20 years. JDIG also has a Transformative Project provision for any company that creates 3,000 jobs and invests \$1 billion, which can provide a grant worth up to 90% if personal income withholdings for up to 30 years.

North Carolina: One North Carolina Fund (One NC) | The One North Carolina Fund is a discretionary cash-grant program that allows the Governor to respond quickly to competitive job-creation projects. The North Carolina Department of Commerce administers One NC on behalf of the governor. Awards are based on the number of jobs created, level of investment, location of the project, economic impact of the project, and the importance of the project to the state and region. Awards are allocated to local governments as part of a negotiated challenge grant. By statute, One NC requires that a local government provide an incentive to match the One NC funding.

Project Location	Minimum Number of Jobs	Minimum Average Wage	Match Requirement (Local:State)	Typical per Job Incentive Amount
Tier 1 County	20 jobs	100% of the county average wage	1:3	\$3,000
Tier 2 County	20 jobs	100% of the county average wage	1:2	\$2,000
Tier 3 County	40 jobs	110% of the county average wage or the state average wage (whichever is lower)	1:1	\$1,000

Discretionary Incentive Programs

South Carolina: Job Development Credit | The Job Development Credit provides companies with funds to offset the cost of locating or expanding a business facility in South Carolina. Representing actual cash contributions to the project, this incentive allows South Carolina to lower the effective cost of the investment and positively contribute to a company’s bottom line and profitability. The Job Development Credit effectively uses the personal withholding taxes of new employees to reimburse qualified, approved companies that add value to South Carolina and the community in which they locate. These reimbursements are for eligible capital expenditures associated with projects creating new full-time jobs that also provide health care benefits to SC citizens. The South Carolina Coordinating Council for Economic Development, that administers the program, generally caps the annual collection at no more than \$3,250 per job.

Eligible Operations	Minimum Number of Jobs	Other Requirements
Manufacturing and processing; corporate office; warehouse and distribution; research and development; agribusiness; tourism; or qualified service-related facility	10 new, full-time jobs	Provide full-time employees with a benefits package that includes a comprehensive health plan and pay at least 50% of an eligible employee’s cost of health plan premiums.

Local Incentive Programs

North Carolina Local Incentives | Generally, local incentives in North Carolina are based on the amount of capital investment by the prospective company. After the company pays its property tax in full, a portion of that payment is returned to the company as a cash grant for a period of 3 – 9 years, depending on the local program. Minimum thresholds of investment vary by county, but generally, between \$1 - \$3 million in capital investment is necessary to qualify.

South Carolina: Fee-in-Lieu of Property Taxes (FILOT) | The Fee-in-lieu of Property Taxes program allows companies making a substantial capital investment to negotiate a lower assessment ratio and stabilize millage rates for up to 30 years. The long-term savings of the FILOT is based on the actual investment and is dependent on both the assessment and millage rates negotiated with the county.

Minimum Capital Investment	Investment Timeline	Applicable Taxes
\$2.5 million	5 years (possible 5-year extension)	Real and personal

- Payments to a local government are significantly reduced through the negotiation of a lower assessment rate (from 10.5% to as low as 6%)
- Property that is replacing property previously under the FILOT is allowed to go under the agreement up to the original income tax basis of the original fee property it is replacing at any time during the agreement.
- The company may also negotiate a locked-in millage rate for up to 30 years or a five-year adjustable rate for the property that is subject to the FILOT
- If a company is investing more than \$400 million, or investing more than \$150 million and creating at least 125 net new jobs, a “Super Fee” is negotiable. This fee can further lower the assessment rate to as low as 4%.

South Carolina: 5-Year Property Tax Abatement | By law, manufacturers (investing \$50,000 or more) and distribution or corporate headquarters facilities (investing \$50,000 or more and creating 75 new jobs in Year 1) are entitled to a five-year property tax abatement from county operating taxes. This abatement usually represents an offset of up to 20% to 50% of the total millage, depending on the county. The five-year property tax abatement is not available for property placed under a Fee-in-Lieu agreement.

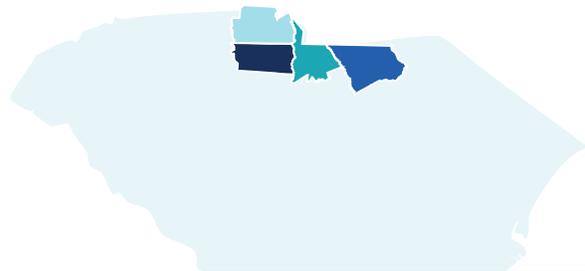
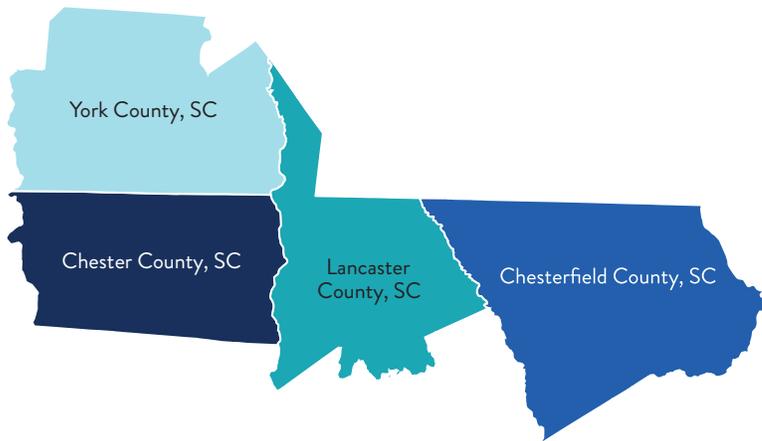
South Carolina: Property Tax Exemptions | In support of business, South Carolina exempts three classes of property from local property taxation: 1) All inventories (raw materials, work-in-progress, and finished goods); 2) All intangible property; and 3) All pollution control equipment.

Statutory Tax Credits

South Carolina: Corporate HQ Tax Credits | The Corporate HQ Tax Credit offsets costs of a relocating or expanding HQ facility through a 20% tax credit based on the value of the actual portion of the facility dedicated to the HQ operation or direct lease costs for the first five years of operation. The credit can be applied against either corporate income tax or the license fee. These credits can potentially eliminate corporate income taxes for as long as 10 years from the year earned. Eligibility is determined by meeting the following criteria: 1) Creation of at least 40 new full-time jobs that are engaged in corporate HQ or research and development. At least 20 of these jobs must be classified as staff employees. 2) The facility must be the location where the majority of the company’s financial, legal, personnel, planning, and/or other staff functions are handled on a regional or national basis. 3) The facility must be the sole corporate headquarters within the region or nation with other facilities that report to it.

Statutory Tax Credits, cont.

South Carolina Tier Designations



- Tier 1
- Tier 2
- Tier 3
- Tier 4

SC Tax overview	
Corporate Income Tax:	5%
Sales & Use Tax:	6% (SC) + 1%-2% (local)
Inventory Tax:	None
Personal Income Tax:	3% - 7% (6 brackets)

South Carolina: Job Tax Credits | The Job Tax Credit is a valuable financial incentive that rewards new and expanding companies for creating jobs in South Carolina. In order to qualify, companies must create and maintain a certain number of net new jobs in a taxable year. The number of new jobs is calculated as the increase in the average monthly employment from one year to the next.

Eligible Operations	Minimum Number of Jobs
Manufacturing and processing; warehouse and distribution; research and development; agribusiness; qualifying technology intensive facilities	Monthly average of 10 new, full-time jobs

Corporate office facilities housing a majority of the headquarters functions must create a monthly average of 10 net new jobs.

Qualified service related facilities must meet the following criteria:

Project Location	Minimum Job Requirements	Minimum Average Wage	Time-Frame
Tier 4 County	Monthly average of 10 new, full-time jobs	NA	Monthly
Tier 1, 2 or 3 County	- 175 new jobs - 150 new jobs in a building that has been vacant for at least 12 months	- 100 of the jobs with an average salary 1.5 times the lower of the state or county per capita income - 50 of the jobs with an average salary 2 times the lower of the state or county per capita income - 25 of the jobs with an average salary 2.5 times the lower of the state or the county per capita income	Single Taxable Year

The value of the credit depends on the county's development tier as set forth below:

County Development Tier	
Tier 1	\$1,500
Tier 2	\$2,750
Tier 3	\$4,250
Tier 4	\$8,000

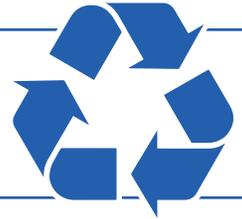
South Carolina: Research & Development Tax Credit | South Carolina offers a credit equal to 5% of the taxpayer's qualified research expenses as defined in Section 41 of the Internal Revenue Code. The credit taken in any one taxable year may not exceed 50% of the company's remaining tax liability after all other credits have been applied. Any unused portion of the credit can be carried forward for 10 years from the date of the qualified expenditure.

South Carolina: Port Volume Increase Tax Credit | South Carolina provides a possible income tax credit or withholding tax credit to manufacturers or distributors or companies engaged in warehousing, freight forwarding, freight handling, goods processing, cross docking, transloading, or wholesale of goods. To be eligible for this credit, a company must have 75 net tons of noncontainerized cargo, 385 cubic meters or 10 loaded TEUs transported through a South Carolina port facility for their base year and then must increase their port cargo volume by 5% over base-year totals. The total amount of tax credits allowed to all qualifying companies is limited to \$8 million per calendar year.

Statutory Tax Credits, cont.

South Carolina: Corporate Income Tax Moratorium | Companies that qualify for the moratorium will be able to entirely eliminate their state corporate income tax liability for a period of either 10 or 15 years. In order to qualify, at least 90% of the company's total investment in South Carolina must be in a county where the unemployment rate is twice the state average. The length of the moratorium depends on the number of net new full-time jobs created. Companies creating at least 100 net new full-time jobs in a five year period qualify for a 10 year moratorium, and companies creating at least 200 net new full-time jobs in a five year period qualify for a 15 year moratorium.

South Carolina: Recycling Facility Tax Credit | In order to reward qualified recycling facilities, South Carolina offers a credit equal to 30% of the cost of recycling property placed into service each year. A qualified recycling facility is one that has a \$300 million dollar investment within five years and that manufactures products for sale composed of 50% or more post consumer waste material by weight or volume.



South Carolina: Biomass Tax Credit | South Carolina allows a company a credit against income taxes or corporate license fees, or both, for 25% of the costs incurred for the purchase and installation of equipment used to create power, heat, steam, electricity, or another form of energy for commercial use from a fuel consisting of 90% or more biomass resource. The credit is claimed in the year the equipment is placed in service for all expenses incurred for the purchase and installation of the equipment. All costs must be certified by the State Energy Office. The taxpayer may use up to \$650,000 of credit in a tax year.

South Carolina: Renewable Fuels Tax Credit | The amount of credit for constructing a production facility is equal to 25% of the cost of constructing or renovating a building and equipping the facility for the purpose of producing renewable fuel and must be taken in seven equal annual installments beginning with the taxable year the facility is placed in service. The amount of credit for constructing a distribution facility is equal to 25% of the cost of purchasing, constructing, and installing the property. Eligible property includes pumps, storage tanks, and related equipment that are directly and exclusively used for distribution, dispensing, or storing renewable fuel.

South Carolina: Solar Energy Tax Credit | South Carolina allows a company a credit against income taxes equal to 25% of the costs incurred by the company in the purchase and installation of a solar energy system, a small hydropower system, or geothermal machinery and equipment for heating water, space heating for heating water, space heating, air cooling, energy-efficient daylighting, heat reclamation, energy-efficient demand response or the generation of electricity in or on a facility in South Carolina owned by the company. The credit cannot be claimed before installation of the system is completed. The amount of the credit in any year may not exceed \$3,500 for each facility or 50% of the income tax liability for the taxable year, whichever is less.

South Carolina: Renewable Energy Systems & Components Tax Credit | South Carolina provides a nonrefundable income tax credit equal to 10% of qualifying expenditures to qualifying companies in the renewable energy field that are expanding or locating in South Carolina. To qualify, the company must: 1) Manufacture renewable energy systems and components in this state for solar, wind, geothermal, or other renewable energy uses; 2) Invest at least \$50 million in new qualifying plant and equipment in the year the tax credit is claimed; and 3) Meet certain job and wage requirements.

South Carolina: Energy Conservation & Renewable Energy Tax Credit | South Carolina allows a taxpayer a credit equal to 25% of all expenditures incurred during the taxable year for the purchase and installation of the following energy conservation and renewable energy production measures: 1) Conservation tillage equipment; 2) Drip/trickle irrigation systems including all necessary measures and equipment; and 3) Dual purpose combination truck and crane equipment. A company may claim the credit only one time for each of the three measures in a lifetime. The maximum credit that may be claimed for each measure is \$2,500. In the case of pass through entities, the credit is determined at the entity level and is limited to \$2,500.

South Carolina: Enhanced Corporate HQ Tax Credits | In addition to the standard Corporate HQ Tax Credit, South Carolina offers an additional credit equal to 20% of the tangible personal property costs of establishing the HQ. Eligibility requires that: 1) The tangible personal property must be purchased for the headquarters facility or research and development facility, which is a part of the same project; 2) The tangible personal property must be used for headquarters- or research and development-related functions and services; 3) The tangible personal property must be used to create a minimum of 75 permanent new full-time jobs performing headquarters- or research and development-related functions and services, 20 of which are staff level 4) The 75 new headquarters-related jobs must have an average cash compensation level of more than 2 times the state per capita income.

South Carolina: Investment Tax Credit | South Carolina allows manufacturers locating or expanding in South Carolina a one-time credit against a company's corporate income tax of up to 2.5% of a company's investment in new production equipment. The actual value of the credit depends on the applicable recovery period for property under the Internal Revenue Code. The credit may be used to offset up to 100% of corporate income tax liability, and unused credits may be carried forward for up to 10 years.

Recovery Period	Credit Value
3 years	0.5%
5 years	1%
7 years	1.5%
10 years	2%
15 or more years	2.5%

Building Reuse

North Carolina: Community Development Block Grant, Building Reuse | This grant provides funds to renovate and uplift vacant industrial and commercial buildings for economic development purposes. CDBG Building Reuse grants are available to local government applicants that work in conjunction with a company intending to operate in a vacant building. The company’s new or expanding operations must result in the creation of permanent, full-time jobs. A CDBG Building Reuse award is limited to \$750,000 per local government. The grant amount cannot exceed \$20,000 per job for priority projects (primarily manufacturing) and \$12,000 per job for all other projects. The local government must provide at least one dollar for every dollar provided by CDBG Building Reuse.

North Carolina: Rural Division, Building Reuse Program | This program provides grants to local governments for two purposes: the renovation of vacant buildings and the renovation or expansion of a building occupied by an existing North Carolina company wishing to expand in its current location.

PROGRAM REQUIREMENTS					
Project Location	Priority Industry	Wage Requirements	Pays > 50% of health insurance premiums	Full-time Job Incentive Amount	Maximum Amount Awarded
Tier 1 or 2 County	Yes	New jobs will meet the county wage standard	Yes	\$12,500 per job	\$500,000
Tier 1 or 2 County	No	New jobs will meet the county wage standard	Yes	\$10,000 per job	\$500,000
Rural Census Tract Tier 3 County	Yes	New jobs will meet the county wage standard	Yes	\$5,000 per job	\$250,000

South Carolina: Textile Revitalization Credit | There are credits for rehabilitating abandoned textile mill sites that encourage businesses to renovate, improve, and redevelop abandoned textile mill sites. Sites that are eligible are abandoned sites initially used for, or designed for use by, textile manufacturing. “Abandoned” means that at least 80% of the site has been closed for a period of at least one year. A company that improves, renovates, or redevelops an eligible site may be eligible for one of two tax credits: 1) A credit against income taxes or license taxes equal to 25% of the rehabilitation expenses. This credit is to be taken in equal installments over five years beginning with the tax year in which the site is placed in service. The credit can offset up to 100% of income or license tax liability. 2) A credit against real property taxes equal to 25% of the rehabilitation expenses of an eligible site multiplied by the local taxing ratio of each local taxing entity that has consented to the tax credit. This credit can offset up to 75% of property taxes for a period of up to eight years.

South Carolina: Revitalization of Abandoned Building Credit | In order to qualify for this credit, taxpayer must improve, renovate, or redevelop an eligible site for income producing purposes and incur rehabilitation expenses in an amount: 1) Greater than \$ 250,000 for building in unincorporated area of a county or in a municipality of a county with a population of more than 25,000 persons; 2) Greater than \$150,000 for building in unincorporated area of a county or in a municipality of a county with a population of at least 1,000 persons but less than 25,000 persons; or 3) Greater than \$75,000 for building in unincorporated area of a county or in a municipality of a county with a population of less than 1,000 persons. Sites that are eligible are buildings or structures, at least 66% of which has been closed continuously or otherwise nonoperational for at least five years (excluding a building used immediately preceding as a single-family residence) from the date that the taxpayer files a Notice of Intent to Rehabilitate. A qualifying taxpayer may be eligible for one of two tax credits: 1) A credit against income taxes or license taxes equal to 25% of the rehabilitation expenses. This credit is to be taken in equal installments over three years beginning with the tax year in which the site is placed in service. The credit can offset up to 100% of the income or license tax liability and the credit may not exceed \$500,000 in any one tax year. 2) A credit against real property taxes equal to 25% of the rehabilitation expenses of an eligible site multiplied by the local taxing ratio of each local taxing entity that has consented to the tax credit.

Building Demolition

North Carolina: CDBG Building Demolition | CDBG Building Demolition Program is designed to assist local governments in demolition projects that result in viable industrial or commercial sites. The demolition activity is expected to create a site at which it can reasonably be expected that new jobs will be created and private sector capital will be invested. Although specific job creation is not required, the following conditions apply: 1) When the demolition project involves a company’s plan to construct a new building on a to-be-razed site, the CDBG Building Demolition Program will require an estimate of the number of employees it anticipates hiring. 2) When the project involves demolition of a building only for future economic development—and when a business has not yet been identified to construct a new building and hire employees—the CDBG Building Demolition Program requires that the building targeted for demolition be located in a low and moderate income (LMI) census tract.

North Carolina: Rural Building Demolition Program | The Rural Building Demolition Program is administered by the Rural Division of the North Carolina Department of Commerce; it provides grants to local governments to support the demolition of vacant buildings to encourage site rehabilitation and site availability for economic development purposes. Eligible applicants are local governments located in a Tier 1 or Tier 2 county, or a rural census tract in a Tier 3 county. In Tier 1 or Tier 2 counties, priority will be given to towns or communities with populations of fewer than 5,000. A rural census tract is an area having a population density of fewer than 500 people per square mile, according to the most recent decennial federal census.

Funding Availability:

- Up to \$75,000 for buildings 100,000 square feet or less
- Maximum of \$12,500 per projected job to be created on the rehabilitated site
- Up to \$150,000 for buildings over 100,000 square feet
- Building located in Tier 1, Tier 2, or rural census tract of a Tier 3 county

Public Infrastructure

North Carolina: CDBG, Economic Development | The CDBG ED Program in North Carolina is designed to benefit low- and moderate-income persons through job creation. Funding eligibility is contingent upon the creation of permanent, full-time jobs meeting the following qualifying condition: at least 60% must be made available to persons whose household income over the previous 12 months was less than 80% of the median income for the area. For purposes of the CDBG ED Program, income eligibility is determined from data published annually for HUD's Section 8 housing program. CDBG ED awards are limited to \$1 million per project to local governments located in Tier 1 and 2 counties and \$750,000 to local governments located in Tier 3 counties. Awards for priority projects (primarily manufacturing) range from \$10,000 to \$15,000 per job. Awards for projects other than manufacturing range from \$4,000 to \$10,000 per job. CDBG ED provides funding for the construction of public infrastructure to a site, in order to enable a company to locate or expand.

North Carolina: Utility Account | Grants are awarded to local governments for infrastructure improvements that are publicly owned and maintained. The applicant must demonstrate that the project is expected to lead to job creation in the near future. The grant amount depends on the number of new, full-time jobs created and cannot exceed \$10,000 per job created or \$500,000 per project. The Utility Account provides funding for the construction of public infrastructure to a site in order to enable a company to locate or expand.

North Carolina: Rural Division, Economic Infrastructure Program | The Economic Infrastructure Program is administered by the Rural Division of the North Carolina Department of Commerce; it provides grants to local governments to assist with public infrastructure projects that will lead to the creation of new, full-time jobs. Funding levels are based on the criteria below, as long as a sufficient number of jobs is committed to support the requested amount.

Project Location	Priority Industry	Wage Requirements	Pays > 50% of health insurance premiums	Full-time Job Incentive Amount	Maximum Amount Awarded
Tier 1 or 2 County	Yes	New jobs will meet the county wage standard	Yes	\$12,500 per job	\$500,000
Tier 1 or 2 County	No	New jobs will meet the county wage standard	Yes	\$10,000 per job	\$500,000
Rural Census Tract Tier 3 County	Yes	New jobs will meet the county wage standard	Yes	\$5,000 per job	\$250,000

Eligible uses for the incentives above include:

- Upgrade or repair of public drinking water or wastewater treatment plants
- Upgrade, extension or repair of public water or sewer lines
- Extension of publicly owned natural gas lines (with an executed pipeline construction, operating and resale agreement)
- Installation or extension of public broadband infrastructure
- Construction of publicly owned access roads not owned or funded by the North Carolina Department of Transportation
- Construction of public rail spur improvements

Transportation

North Carolina: Rail Industrial Access Program | Rail Industrial Access Program uses state funds to help construct or refurbish railroad spur tracks required by a new or expanding company. Program funding is intended to modernize railroad tracks to ensure effective and efficient freight deliveries. Grant recipients may receive a maximum of 50% of total project costs, subject to a \$200,000 limit per project. Program funding is an incentive to encourage companies to locate or expand in North Carolina versus another state. Projects considering in-state locations only or those not anticipated to yield a significant economic impact do not qualify for funding.

Eligible project costs include:

- Engineering and design
- Site preparation, including grading and drainage
- Track construction
- Switches
- Grade crossings and signals

North Carolina: NCDOT & NCDOC, Joint Economic Development Program | The North Carolina Department of Transportation (NCDOT) works closely with the North Carolina Department of Commerce to provide transportation improvements and infrastructure that will expedite industrial/commercial growth and provide new jobs or retain existing ones. Projects must be approved by both the Secretary of Transportation and the Secretary of Commerce. Funds may be awarded up to \$2,500 per new job, with a \$400,000 limit per project. To be eligible for funding, the project must have met the following criteria: 1) Right-of-way must be provided at no cost to the NCDOT; 2) Utility relocations must be accomplished at no cost to the NCDOT; 3) New access roads will be along an NCDOT-approved alignment serving multiple property owners or government-owned property. These new roads will become a part of the state highway system or serve as a public road maintained by a governmental agency, and 4) New industrial access roads will terminate at the property line of the facility.

Eligible uses include:

- Highway projects
- Aviation projects at publicly owned airports
- Rail or marine public access projects

North Carolina: NCRR Invests Program | The North Carolina Railroad Company (NCRR) NCRR Invests program provides assistance to companies that take advantage of the state's freight rail opportunities and create jobs by locating or expanding their company in North Carolina. The goal of any NCRR investment is to drive job creation and economic growth that would not necessarily take place otherwise. North Carolina Railroad Company will evaluate requests for investments in the engineering, design, construction or related costs associated with the rail infrastructure needs of a potential new company location or expansion. Eligible rail-related needs include, but are not limited to:

- Lead, Siding, and Other Tracks
- Engineering/Design
- Rail Roadbed Construction
- Rights-of-Way Identification
- Rail Loading Facilities
- Railroad Signals
- Site Grading & Drainage (for track prep)

Workforce Development

Both North Carolina and South Carolina provide robust workforce development programs including recruiting and training assistance. The following are the most comprehensive:

North Carolina: NCWorks Incumbent Worker Training Grants | In addition to customized training, North Carolina resources support on-the-job training. The Incumbent Worker Training Grant reimburses companies for the cost of training their workers, helping to improve the skills of employees and the company's competitiveness. Employers can receive up to \$10,000 per grant and up to a total of \$60,000 from this program over the course of the company's lifetime.

Incumbent Worker Training Grants cover the costs of the following training-related expenses:

- Instructional costs for training courses
- Classes for certification exams
- Online training
- Skills assessments related to requested training
- Textbooks and manuals
- Computer software for training purposes
- Instructor travel (if the training location is not within a reasonable distance of the company)

North Carolina: NCWorks Apprenticeship Program | The ApprenticeshipNC Program is uniquely advantageous for participating companies. Using a time-honored model for industrial training, employers mentor entry-level employees in company-specific skills. Through apprenticeship, a company more effectively controls its human resource pipeline and reduces turnover. Working on an employer-determined schedule, apprentices will be trained both in the classroom and on the job. To establish an apprenticeship program, a company works with the North Carolina Community College System to develop an approved written agreement. This document specifies the length of the training, the related technical instruction, an outline of the skills to be learned and the wages that an apprentice will earn.

North Carolina: North Carolina Community College Customized Training Program | North Carolina pioneered free and customized job training for companies new to the state and those already established here that are experiencing job growth. Sponsored by the state's 58-campus community colleges, the Customized Training Program can support any full-time production, technology support or direct customer service positions created in North Carolina. Services provided include training assessment, coursework design, training delivery and related instructional costs. The Customized Training Program is designed to support three key aspects of a company's well-being: job growth, technology investment, and productivity enhancement.

North Carolina: On-the-Job Training | On-the-job training enables state workforce development professionals to provide the resources for training and retraining of local workers in partnership with the private sector. Training resources combined with employment opportunities provide a more highly skilled, competitive workforce, while responding to the human resource needs of new, expanding and existing companies. Via local workforce development boards, companies are compensated on a cost-reimbursement basis for up to 50 percent of an eligible new employee's wages paid during on-the-job training for a set period of time.

North Carolina: Continuing Education Program | The North Carolina Community College System Continuing Education Program is among the best in the world, enrolling and training more than 546,000 people each year. More than 1,400 affordable, short-term occupational skill training courses are offered across the state to train, retrain and upgrade workers for current or future job skill requirements or certifications. Continuing education opportunities are offered at the request of employers as well as individuals.

South Carolina: readySC™ | The state's highly-regarded readySC program, a division of the SC Technical College System, offers an innovative program that provides recruiting and training assistance to companies that are expanding or looking to move to South Carolina. The program works with the state's 16 technical colleges to develop a training curriculum tailored to meet a company's workforce requirements - at no cost to that company. More than a quarter million workers have been trained since the program's inception.

South Carolina: Apprenticeship Carolina™ Program | The mission of the Apprenticeship Carolina™ program is to ensure that all employers in the state have access to the assistance they need to create their own registered apprenticeship programs. Companies with registered programs earn a \$1,000 South Carolina state tax credit for each registered apprentice employee who works at least seven months during each year. Students and young adults have the opportunity to work with participating companies across a diverse array of industries from advanced manufacturing to hospitality and healthcare.

South Carolina: Incumbent Worker Training | Funds may be available to train current employees to meet changing skill requirements due to new technology, restructuring, new product lines and other factors. An employer match is required. Funding priority is given to training that will lead to significant upgrades in employee skills or wages that will result in layoff aversion and better retention opportunities. Funding for this program is allocated annually.

South Carolina: On-the-Job Training | On-the-job training provides wage or salary reimbursement from 50-90% (depending on the size of the business) to compensate for costs associated with training new employees. The percentage and length of reimbursement varies based on the size of the company, the specific skills to be acquired for the job and the local workforce area.