



## CY2016 Income Guidelines

Pine Tree Development Zones (PTDZ) and Employment Tax Increment Financing (ETIF)

COUNTY	Annual Income
Androscoggin	\$36,300
Aroostook	\$35,814
Aroostook Call Center	\$34,457*
Cumberland	\$49,781
Franklin	\$33,256
Hancock	\$40,289
Kennebec	\$39,602
Knox	\$40,592
Lincoln	\$42,155
Oxford	\$33,843
Penobscot	\$35,914
Piscataquis	\$33,323
Sagadahoc	\$42,902
Somerset	\$35,534
Waldo	\$34,997
Washington	\$34,646
Washington Call Center	\$33,167*
York	\$42,939

### SOURCES

U.S. Department of Commerce,  
Bureau of Economic Analysis  
(Per Capita Personal Income for  
Maine Counties, 2014).

\*Center for Workforce Research,  
Maine Department of Labor.

For help find your assigned Field Staff [HERE](#).

### BACKGROUND INFORMATION:

#### PER CAPITA PERSONAL INCOME

The annual per capita personal income is the Income Derived from Employment (IDE) threshold to exceed for net new jobs considered filled by full-time qualified employees in county of employment. Beginning in CY2005, IDE covers employee earnings and EMPLOYER PAYMENTS toward employee benefits including retirement, health insurances, education and dependent care.

*The qualified business must retain proof of employee eligibility for purposes of audit requests by the State of Maine.*

#### INCOME DERIVED FROM EMPLOYMENT (IDE)

**EARNINGS** | Earnings means the base pay paid by the qualified business plus any paid overtime, incentives, commissions and employer payments toward employee benefits.

**RETIREMENT** | Retirement benefits means company-paid contributions to a retirement program subject to the Employee Retirement Income Security Act of 1974, 29 United States Code, Sections 1001 to 1461, as amended.

**HEALTH** | Health and welfare benefits means company-paid contributions to group insurance programs, including health insurance, medical insurance, dental insurance, vision insurance, life insurance, and long-term disability coverage.

**OTHER** | Other benefits such as education or dependent care paid by the certified business on behalf of or to participating qualified employee as part of a comprehensive benefit package.

**ANNUALIZED** | Applicant business may annualize IDE for a qualified employee having held the net new position less than the full calendar year—when during year in question employee was either *permanently* hired into OR *permanently* separated from business. Business may not annualize employee earnings to cover temporary shutdowns, temporary layoffs or seasonal employment/unemployment.