



STATE OF MAINE  
DEPARTMENT OF ECONOMIC  
AND COMMUNITY DEVELOPMENT



JANET T. MILLS  
GOVERNOR

HEATHER JOHNSON  
COMMISSIONER

## CY2019 Income Guidelines

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

COUNTY	Annual Income
Androscoggin	\$39,873
Aroostook	\$39,377
Aroostook Call Center	\$38,335*
Cumberland	\$58,654
Franklin	\$37,315
Hancock	\$49,256
Kennebec	\$43,292
Knox	\$49,005
Lincoln	\$48,619
Oxford	\$36,239
Penobscot	\$39,885
Piscataquis	\$36,224
Sagadahoc	\$49,679
Somerset	\$36,426
Waldo	\$38,681
Washington	\$38,799
Washington Call Center	\$38,335*
York	\$49,653

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

#### 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.

#### SOURCES

U.S. Department of Commerce,  
Bureau of Economic Analysis  
(*Per Capita Personal Income for  
Maine Counties, 2017*).  
\*Center for Workforce Research,  
Maine Department of Labor, for PTDZ only.