



Ohio Administrative Code

Rule 122:16-1-03 Eligibility requirements.

Effective: [October 12, 2026](#)

- (A) Except as otherwise provided in this rule, the authority may grant a tax credit pursuant to section 122.171 of the Revised Code if the authority determines all of the following:
- (1) The taxpayer proposing the project is an eligible business as defined in division (A)(2) of section 122.171 of the Revised Code;
 - (2) The proposed project satisfies the requirements set forth in division (D) of section 122.171 of the Revised Code;
 - (3) As a result of the project, the taxpayer proposes to do all of the following:
 - (a) Undertake a capital investment project at the project site;
 - (b) Retain at least five hundred full-time equivalent employees or an annual Ohio employee payroll of at least thirty-five million dollars at the project site; and
 - (c) Have an average hourly wage rate of at least one hundred fifty per cent of the federal minimum wage at the time the authority approves the project for all full-time equivalent employees employed at the project site.
 - (4) The project has received a letter of support from the chief executive, or his or her designee, of the local political subdivision or a regional development agency charged with promoting economic development with jurisdiction over the project site.
- (B) To remain eligible for a tax credit, the taxpayer must in accordance with the tax credit agreement accomplish the following:
- (1) Complete the capital investment project at the project site;
 - (2) Retain at least five hundred full-time equivalent employees at the project site in each year of the tax credit agreement; and
 - (3) Maintain an average hourly wage rate consistent with paragraph (A)(3)(c) of this rule and continue to do so for the entirety of the tax credit term;
- (C) All or any portion of a project determined to be retail shall not be eligible for tax credits pursuant to section 122.171 of the Revised Code.
- (D) No taxpayer shall receive a retention tax credit under section 122.171 of the Revised Code that counts as retained any employees that have been counted within the twelve months prior to the authority's approval of the retention tax credit as new employees, for which Ohio employee payroll has been included in the calculation



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of excess payroll, under a tax credit agreement authorized by section 122.17 of the Revised Code.

- (E) Each taxpayer shall certify to the authority the amount of existing payroll for individuals employed at the project site as of the date of the job retention tax credit application. Acceptance of tax credit award shall constitute the taxpayer's confirmation that the amount of existing payroll certified to the authority is accurate and will be relied upon by the authority in issuing tax credit certificates. The tax credit shall be calculated on payroll attributed to full-time equivalent employees employed by the taxpayer at the project site, provided that the taxpayer executes and returns the tax credit agreement, within sixty days of delivery of the agreement to the taxpayer. If the taxpayer fails to execute the tax credit agreement within sixty days of delivery, the tax credit authority may take action, including, but not limited to, revising the per cent and term of the tax credit approved or terminating the approval.
- (F) The authority may from time to time set additional eligibility requirements for job creation tax credit project applications.
- (G) If the authority does not approve a taxpayer's application in which it receives a recommendation under division (C) of section 122.171 of the Revised Code, the Ohio department of development shall notify the taxpayer of such determination along with any reasons for such determination identified by the authority. The taxpayer may be eligible to reapply, unless otherwise determined by the authority.