

Income Guidelines: Calendar Year 2015

County	Annual Income
Androscoggin	\$37,680
Aroostook	\$36,647
Cumberland	\$49,472
Franklin	\$33,137
Hancock	\$39,804
Kennebec	\$39,743
Knox	\$41,703
Lincoln	\$42,795
Oxford	\$34,012
Penobscot	\$36,713
Piscataquis	\$34,388
Sagadahoc	\$43,935
Somerset	\$34,263
Waldo	\$35,195
Washington	\$35,887
York	\$42,595

Source: U.S. Department of Commerce, Bureau of Economic Analysis
(Per Capita Personal Income for Maine Counties, 2013)

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Background Information

Per Capita Personal Income

The per capita personal income for the county of employment [see attached "Income Guidelines: Calendar Year (CY) 2015"] is the "income derived from employment" standard that must be exceeded in order for net new jobs to be considered filled by full-time qualified employees. Beginning in CY2005, income derived from employment includes employee earnings, and employer payments toward employee benefits including retirement, health insurances, education and dependent care.

Proof of employee eligibility must be retained by the qualified business 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 overtime, incentives or commissions paid.

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" paid benefits, including "education benefits" and "dependent care benefits" means education expenses and dependent care expenses paid by the qualified business on behalf of a participating qualified employee for education assistance and dependent care assistance provided as part of an employee benefit package.

Annualized: IDE may be annualized for any qualified employee who held the net new position for less than the full calendar year because they were either permanently hired into or permanently separated from the company in the year in question. An employee's earnings may not be annualized to cover temporary shutdowns, temporary layoffs, or seasonal employment/unemployment.