

Missouri Works

Missouri Works is an economic development program designed to support companies considering Missouri as a place to locate and/or grow their business. The program offers a mix of automatic and discretionary benefits in the form of 100% retention of state withholding tax, and/or refundable, transferable, sellable tax credits for qualified companies that choose Missouri as a place to invest and create jobs.

Missouri Works includes five job creation categories: Rural Works; Zone Works; Statewide Works; Mega Works 120; and Mega Works 140. The benefit period

for each category is five years from the date the new jobs are created (six years for companies with 10+ years in Missouri). The minimum required number of jobs — and capital investment if applicable — must be created within two years of the Notice of Intent (NOI) approval.

To qualify for any of the Missouri Works categories, a company must offer health insurance and pay at least 50% of the premium for all full-time employees. Incentive awards are partially subject to available funding and customary due diligence procedures. Specific eligibility criteria are as follows:

Category	Geographic Restriction	Min. Jobs	Min. Cap. Inv.	Min. Avg. Wage	Benefit
Zone Works	Must locate in approved Enhanced Enterprise Zone.	2 new	\$100,000	80% of CAW	(A) Retain 100% of WH
Rural Works	Not eligible in the counties of Boone, Buchanan, Clay, Greene, Jackson, St. Charles, St. Louis County and St. Louis City.	2 new	\$100,000	90% of CAW	(A) Retain 100% of WH
Statewide Works	No restrictions.	10 new	No minimum.	90% of CAW	(A) Retain 100% of WH (D) Discretionary TC
Mega 120 Works	No restrictions.	100 new	No minimum.	120% of CAW	(A) 6% of Payroll (Combination of WH & TC) (D) Discretionary TC
Mega 140 Works	No restrictions.	100 new	No minimum.	140% of CAW	(A) 7% of Payroll (Combination of WH & TC) (D) Discretionary TC

(A) Automatic benefit. (D) Discretionary benefit. CAW: County Average Wage. WH: Withholding tax. TC: Refundable, Transferrable, Sellable Tax Credits.

Benefit period for all categories is 5 years (6 years for companies with 10+ years in Missouri).

