



RETRAIN YOUR FULL-TIME PRODUCTION EMPLOYEES

Funds are available for Existing Business and Industry

The Enterprise Zone Act of 1995 supports existing business and industry by allowing eligible businesses to use SC employee withholdings taxes for the purpose of retraining full-time production employees. A refund procedure through the SC Department of Revenue allows companies to recover up to half the cost of retraining its workforce. Spartanburg Community College will work with the Company to develop a comprehensive, multi-year training plan. Following the development of a training plan an application may then be completed.

The incentive applies to production employees only and the retraining must be necessary for the business to remain competitive or to introduce new technologies. A production employee is defined by the Coordinating Council as one who is engaged in the actual making of tangible personal property; or who is directly involved in the processing operations or distribution process, creating or adding economic value to the product.

Production employees include production workers, maintenance technicians, and first line supervisors. Temporary employees are not eligible for retraining incentives.

The retraining program and/or courses must be recommended for approval and performed through the Spartanburg Community College. Spartanburg Community College may provide the training directly or contract with other training entities to accomplish the required training outcomes.

No more than once a quarter, the company will send to the SC Department of Revenue the amount of refund due from employee tax withholdings. Withholdings tax refunds for the purpose of retraining may not exceed \$500 in a year, nor \$2,000 over five years for an employee. The Company/Business must match, on a dollar for dollar basis, the employee's withholdings share used for the training.

The range of training opportunities is broad. Any kind of training that assists the Company's competitiveness or teaches employees to function more effectively, with new equipment or processes, is eligible.

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Applications submitted to the Council should be accompanied by a recommendation for approval from Spartanburg Community College and a \$500 non-refundable application fee. The Council will review the application and conduct an analysis of the project to determine that the Company is eligible and the proposed training plan meets the requirements of the Act. Applications will generally require two to four weeks to be processed and approved.

Enterprise Zone Retraining Incentives Representative:

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**SPARTANBURG
COMMUNITY
COLLEGE**

CORPORATE & COMMUNITY
EDUCATION

Funds for Retraining Available for Existing Business and Industry

1995 ENTERPRISE ZONE ACT

Frequently Asked Questions

■ **What is it?**

- Retraining Incentive Program for existing business and industry

■ **Who is eligible?**

- SC companies engaged in manufacturing
- SC technology intensive facilities

■ **How can a company benefit?**

- Receive DOUBLE the training for the same investment

■ **What kind of training qualifies?**

- Training necessary for the company to remain competitive or to introduce new technologies
- Training for permanent full-time production employees and/or maintenance personnel, technicians, first line supervisors, team leaders

■ **How does it work?**

- Use employee state tax withholdings for training/retraining
- Up to \$500 annually per qualified employee trained may be refunded up to 50% of training cost (\$2,000 maximum over 5 years)
- Match with company funds
- Train with Spartanburg Community College

■ **How can a company receive Enterprise Zone benefit?**

- Develop comprehensive training plan
- Gain approval of training plan from Spartanburg Community College
- Apply to SC Department of Commerce Coordinating Council for Economic Development
- Pay \$500 non-refundable application fee

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