JDIG GAR Filing - FAQs

1. Where can I find my CEDA?
   A: Each grant has a unique CEDA. Please email us at cfc@commerce.nc.gov and we will be happy to email a copy of your executed CEDA.

2. What is a company generated Fixed Asset Report?
   A: It is an Excel spreadsheet listing the fixed assets (real property and personal property) invested at the project location. See Section 3.3 of your CEDA.

3. Our company is still experiencing hiring issues due to the COVID-19 pandemic. Is there any relief offered?
   A: Yes. The JDIG program has approved standardized treatment for remote workers under the Job Development Investment Grant (JDIG) Program. Please see the Default Policy for the treatment of Defaults.

4. Are electronic signatures/notaries acceptable?
   A: Yes.

5. How can I tell what Tier my grant is in?
   A: Section 4.2(a) lists the Tier for all Tier 2 and 3 grants. If a grant is in a Tier 1 county, Table 2 will only include a column for Annual Cap on Grant Paid to Company. There is not a column Annual Cap on Amount Paid to Industrial Development Fund. Email us at cfc@commerce.nc.gov if you cannot locate this information in your CEDA.

6. When do we start submitting the GAR?
   A: The GAR filing is required NO LATER THAN March 1 every year following each of the grant years outlined in your CEDA, Tables 1 and 2.

7. If we are at the end of our base period and exceed the minimum job creation, but are short on the target/maximum number of jobs, can we still choose to default and extend the base period 24 months to allow us to add more positions?
   A: No. The EIC will only consideration base period extensions if the grant is in default in the last year of the initial base period.

8. If a company is in default and does not meet its minimum requirements, must a shortfall explanation be filed in addition to a GAR and filing fee?
   A: Yes, the GAR AND the fee must be submitted along with the shortfall explanation.

9. When will the invoices be sent?
   A: They will be emailed to the assigned JDIG uploader on 1/4/23.

10. We've had some turnover - how do we assign a new uploader?
    A: Email us at cfc@commerce.nc.gov and let us know the name, job title, phone number and email address of the new uploader.

11. How do we determine who our uploader is currently?
    A: You can reach out to us at cfc@commerce.nc.gov and we'll be happy to let you know who has been assigned the JDIG Uploader status.

12. I am a new uploader, but I have not received any communication from DOR about the Sharefile upload account. How should I proceed?

> A: Please contact us at cfc@commerce.nc.gov and let us know you should be the company's uploader. Uploaders will be assigned by JDIG staff in mid-December if we have not heard from your company prior to that time.

13. Our former Uploader is no longer at the company, and we are not sure what unique numbering system was used previously. Will our new Uploader be able to view previous GARs and see what unique numbers have been assigned?

> A: Send us an email at cfc@commerce.nc.gov and ask us to make a previous filing available to you via ShareFile. We won't be able to give you any insight into your numbering system but can provide last year's filing for your reference. Hopefully your former Uploader left good notes behind when they developed the numbering system.

14. Can we add satellite or additional locations to the CEDA?

> A: Yes. Please contact us at cfc@commerce.nc.gov to discuss the situation. The EIC must approval all additional locations.

15. We have rented a second location, in the same town, for some warehouse and office uses. We still consider these employees to be part of the project location. Do we need to track and report these employees differently?

> A: Yes. Please contact at cfc@commerce.nc.gov to discuss the situation. The EIC must approval all additional locations.

16. Our company requested the Home Office Compliance Relief for 2020 and 2021. If our employees are still working remotely, do we need to do anything?

> A: Yes. If your CEDA has not been amended to allow for New Remote Workers, you must complete an application to add remote workers. Please contact us at cfc@commere.nc.gov to discuss the situation in more detail.

17. How do grant locations identify remote employees based in NC?

> A: New Remote Workers must be included in the CEDA. If your CEDA does not include new Remote Workers, they must be added by amendment to the CEDA. More information on Remote Workers can be found on our website: https://www.commerce.nc.gov/compliance-grantee-annual-report-materials-job-development-investment-grant-jdig-recipients

18. How are remote workers defined? Is it somebody who works remote all of the time? What about employees who have a hybrid scenario and are not working remote all of the time?

> A: Remote Worker Guidelines, FAQs and a sample Application to add Remote Workers to the CEDA can be found on our website: https://www.commerce.nc.gov/compliance-grantee-annual-report-materials-job-development-investment-grant-jdig-recipients

19. What is the minimum amount of time that an employee is able to work from home (or not at the facility) and yet NOT be considered a New Remote Employee?

> A: Defined as a "New Employee", a Full-Time Employee hired for the Project and employed at the Facility reports to the project facility(ies) at least four days a month. This "New Employee" represents a net increase in the number of the Company's employees in North Carolina [over the Retained Employment] and does not include anyone who is a worker with an H-1B visa or with H-1B status.

20. Do we need to report all employees in the state in 2022, and divide them in separate employment profiles addressing the project location, remote locations and non-project locations?

> A: Yes. Please feel free to reach out to us at cfc@commerce.nc.gov with any additional questions about the payroll entities listed on your grant agreement.

21. The GAR filing instructions ask that I create a separate Excel file, arrange the data in this separate Excel file exactly like the Employee Profile report, and <u>use Paste Special Values</u> to copy my data into the Employee Profile report, INSTEAD of entering the data directly into the Employment Profile report. Why do I need to use Paste Special Values?

    A: The live Employment Profile Excel that you will be using has a good deal of hidden formulas that will not work if you enter the data directly. In addition, if you enter the information directly, there is a high probability you could include typographical errors. If you copy the information directly from your payroll and HR reports and the paste special values into the Employment Profile Excels, there are less opportunities for data input errors.

22. Can the position numbering be alpha numeric?

    A: Yes.

23. When would positions move from non-eligible to eligible?

    A: Never. Once a position is established as an "E" or "N", it will always remain that way.

24. Why would an employee go from non-eligible to eligible?

    A: If the employee was transferred/promoted to a position created by a business <u>after</u> the effective date of the CEDA, they could be moved to an eligible position.

25. What is the definition of a non-eligible position?

    A: A non-eligible position is a position created by a business <u>before</u> the effective date of the CEDA and filled by a new full-time employee in this State during the Base Period.

26. Would an external candidate (relocating to NC) be eligible to fill a new position?

    A: Yes. Both NC residents and employees moving to NC from out of state are eligible to be hired in eligible project positions.

27. Are employees required to be residents of NC?

    A: No. However, all employees must physically WORK in North Carolina, regardless of their residence location. In addition, they must all be subject to NC withholdings and must be included on the company's NCUI quarterly reports.