



Brad Little, Governor
Tom Kealey, Director

Tax Reimbursement Incentive (TRI) Fiscal Year 2026 County Wage Requirements

A project's average annual wage must meet or exceed the average annual wage of the county in which the jobs are created. Idaho Commerce will evaluate a project's eligibility for TRI based upon the most recent final annual wage data obtained from the U.S. Department of Labor.

State Average Wage: \$59,583

County	2023 Average Annual Wage	County	2023 Average Annual Wage
Ada	\$70,582	Gem	\$45,004
Adams	\$57,002	Gooding	\$48,821
Bannock	\$47,789	Idaho	\$46,975
Bear Lake	\$40,238	Jefferson	\$46,460
Benewah	\$56,209	Jerome	\$51,608
Bingham	\$47,614	Kootenai	\$55,914
Blaine	\$60,717	Latah	\$49,207
Boise	\$40,479	Lemhi	\$49,355
Bonner	\$51,764	Lewis	\$43,646
Bonneville	\$49,306	Lincoln	\$49,355
Boundary	\$51,133	Madison	\$42,280
Butte	\$115,330	Minidoka	\$50,910
Camas	\$60,319	Nez Perce	\$54,588
Canyon	\$51,909	Oneida	\$38,397
Caribou	\$67,413	Owyhee	\$47,298
Cassia	\$49,741	Payette	\$49,344
Clark	\$62,173	Power	\$55,894
Clearwater	\$50,566	Shoshone	\$53,789
Custer	\$45,660	Teton	\$53,458
Elmore	\$47,720	Twin Falls	\$48,177
Franklin	\$44,422	Valley	\$52,282
Fremont	\$45,553	Washington	\$42,418