



Idaho Tax Reimbursement Incentive (TRI)

OVERVIEW

An investment in Idaho pays off.

If your business is adding or bringing high-paying jobs to Idaho, you may be eligible for the Idaho Tax Reimbursement Incentive. This post-performance incentive can make your decision to expand or relocate even easier. The incentive creates a maximum credit of 30% on income, payroll and sales taxes for up to 15 years.

TO QUALIFY

A company must complete an in-depth application and meet the following requirements to qualify for the TRI:



New jobs must be **full-time** (30 hours or more) and pay an average wage per week **equal to or greater than the average county wage.**



Demonstrate a **meaningful community match.**



Prove that the incentive is a critical factor in the company's decision to **expand in Idaho.**



Provide **significant economic impact** to the community and Idaho.



Create **20 new jobs in rural communities** (population of 25,000 or less) or **50 in urban areas.**

SCORING AND EVALUATION

Once a project is determined to meet the minimum qualifications of the TRI program, an economic impact analysis and scoring process begins based on a fixed mathematical formula to ensure each project is treated equitably. The initial project evaluation focuses on the following five criteria:



Quality of Jobs



Quantity of Jobs



Impact on Local Economy



Impact on State Economy



Impact on Industry



Contact Idaho Commerce for information on doing business in Idaho
attraction@commerce.idaho.gov | 208.334.2470 | commerce.idaho.gov

ATTRIBUTES OF A BASELINE PROJECT

- Jobs created are at or near minimum require
- Wages at or near average county wage
- Minimal economic impact to community, region and state
- Company exhibits weak financial strength
- Little proof that incentive is crucial to decision

ATTRIBUTES OF A HIGH-QUALITY PROJECT

- Jobs created are well above minimum requirements
- Wages are well above average county wage
- Substantial economic impact to community, region and state
- Company exhibits long-term capital investment
- Significant proof the incentive is crucial to decision



Pre-Application

The pre-application can be completed by the company or local economic development organization and is a fast-track process to receive an initial incentive estimate.

Documents needed:

- High-level overview of project
- Summary of estimated new jobs
- Letter of community support
- Statement of criticality

Award Estimate Letter

Applicants will receive a letter from Idaho Commerce with an initial, non-binding estimate of the percentage and term of incentive.

Full Application

The application must be completed by the company to provide information for Idaho Commerce's economic analysis.

Documents needed:

- In-depth overview of company, project and jobs
- Proof of community contribution
- Affidavit of criticality
- Financial information
- Hiring and salary projections
- Proposed performance measures

Economic Advisory Council Review

Proposals accepted by the Idaho Commerce director require final review and approval by the Economic Advisory Council. Upon approval, a formal agreement can be established.

Updated: 9/30/2025

