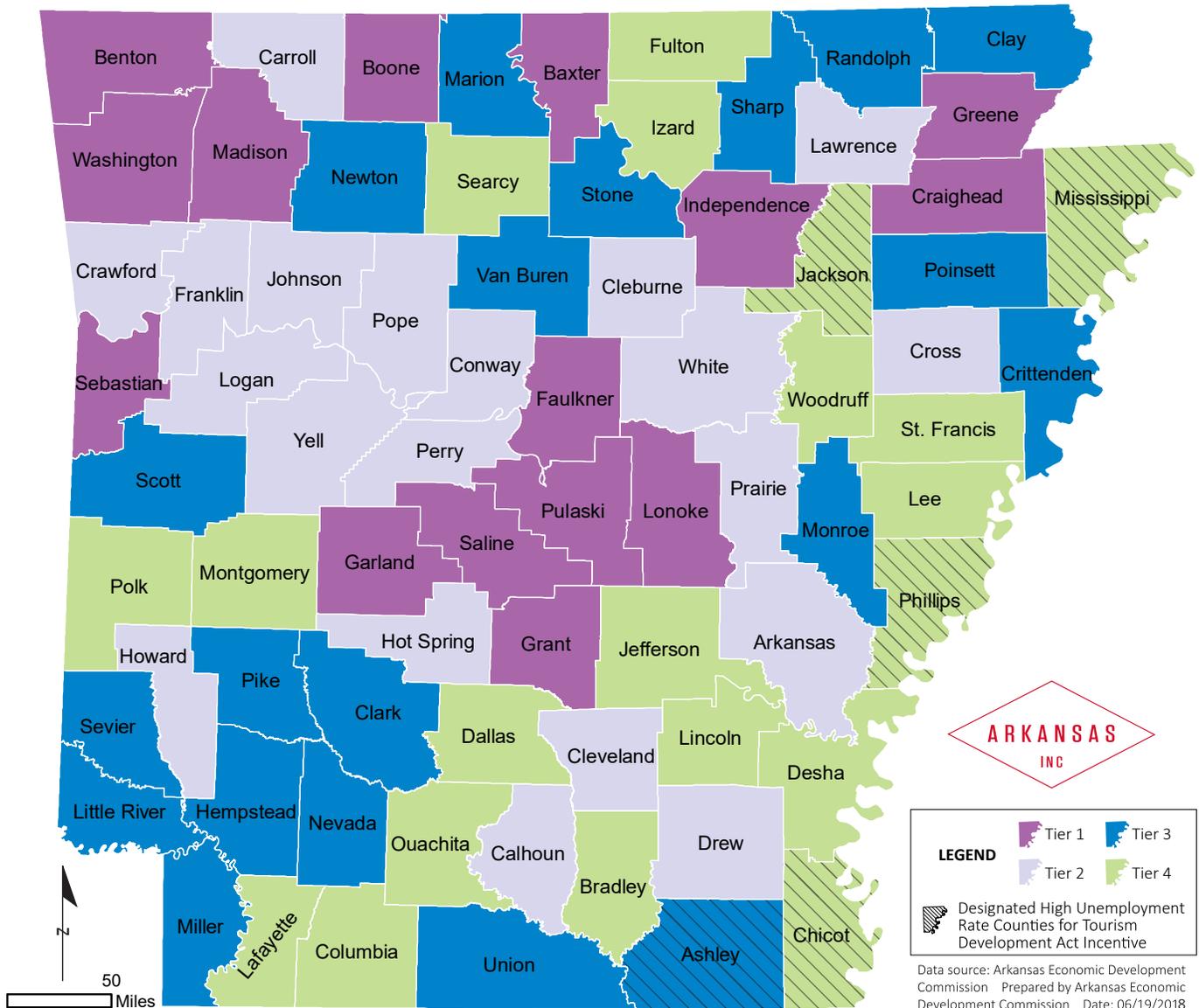


Arkansas Incentive Tier Map

Effective July 1, 2018



Benefits provided by the Advantage Arkansas, Create Rebate, and ArkPlus programs are determined in relation to the tier of the county in which the project is located. The state's seventy-five

| | ADVANTAGE ARKANSAS | | CREATE REBATE* | ARKPLUS | |
|--------|--------------------|------------------------|------------------------|--------------------------------------------------|-----------------|
| | Payroll Threshold | Benefit (% of Payroll) | Benefit (% of Payroll) | Minimum Investment (Benefit = 10% of Investment) | Minimum Payroll |
| TIER 1 | \$125,000 | 1% | 3.9% | \$5,000,000 | \$2,000,000 |
| TIER 2 | \$100,000 | 2% | 4.25% | \$3,750,000 | \$1,500,000 |
| TIER 3 | \$75,000 | 3% | 4.5% | \$3,000,000 | \$1,200,000 |
| TIER 4 | \$50,000 | 4% | 5.0% | \$2,000,000 | \$800,000 |

* Minimum payroll of \$2,000,000 required to qualify, regardless of tier.

(75) counties are divided into four (4) tiers, with Tier 1 counties being the most prosperous counties and Tier 4 counties being the least prosperous counties. Tiers are determined annually by the Arkansas Economic Development Commission (Commission) by ranking four variables: poverty rate, population growth, per capita personal income, and unemployment rate. A county ranking is determined for each of these variables using a consistent source and the four (4) rankings are totaled and divided by four (4) to

obtain an overall ranking. It is the intention of the Commission to place fifteen (15) counties in Tier 1 and twenty (20) counties in Tier 2, 3, and 4 respectively.

A county's tier ranking, determined on the effective date of any incentive agreement under the Consolidated Incentive Act of 2003, as amended, shall establish the thresholds and benefits for the term of the agreement.