

Job Evaluation Forms (JEF) Instructions

In accordance with Section 2.17 of the Assistance Agreement between DECD and each Client, a job audit is required to determine if the job creation and/or retention requirements were met.

- Please read paragraph 2.17 of your Assistance Agreement for your Company's specific job obligation requirements. The Assistance Agreement will specify whether the jobs were to be created and retained for a 12-month period or 24-month period and whether there was a minimum salary requirement.
- In General, a company has a maximum of 12 months from the Contract Execution Date to create the required number of jobs. The 12-month period after the Contract Execution Date is referred to as the Job Creation Date. Following the Job Creation Date, the company must retain the newly created jobs and the number of existing jobs identified in Section 2.17 for a period of either 12 or 24 months. Each company has a maximum of 24 or 36 months to satisfy its Employment Obligation (up to 12 months to create the new jobs and either 12 or 24 months to retain the new and existing jobs). This 12 or 24-month period is referred to as the Employment Obligation Period.
- Each company should approach the job audit by reviewing its employment records during the 24 or 36-month Employment Obligation period and identifying the 12 or 24- month range that averages the company's highest number of full-time jobs.

The following information must be completed by the Company:

1. DECD Job Evaluation Forms JEF-1 and JEF-2 must be completed (separate tabs on the Excel Reporting Form link)
[http://www.ct.gov/ecd/lib/ecd/compliance/1_master_maa_job_evaluation_forms_\(jef\)_3-1-17.xlsx](http://www.ct.gov/ecd/lib/ecd/compliance/1_master_maa_job_evaluation_forms_(jef)_3-1-17.xlsx)
2. The JEF-1 form should reflect total employment at the end of each month for the period in which you met the employment obligation referenced above. The JEF-2 form is a listing of all employees employed during the reporting period.
3. DECD Forms JEF-3 and JEF-4 is required to be completed **only** if Independent Contractors and Subcontractors are authorized for use as qualified employees as stipulated in the Assistance Agreement. **If not, do not fill out these forms.**

For the Small Business Express Program (EXP):

For the EXP program, please complete the job evaluation forms listed above and email the required information to steve.pons@ct.gov or mail the information in to the address listed below.

Steve Pons
Department of Economic and Community Development
450 Columbus Boulevard, Suite 5
Hartford, CT 06103
Phone: (860) 500-2409
Fax: (860) 500-2440

For the Manufacturing Assistance Act Program (MAA):

In accordance with Section 2.17, the job audit for the MAA program must be performed by a Certified Public Accountant in accordance with the **Appendix F of the DECD Audit Guide (Agreed-Upon Procedures for use by Independent Accountants when Performing a Job Retention and**

Creation Engagement)

http://www.ct.gov/ecd/lib/ecd/compliance/app_f_agreed_upon_procedures_job_audits_3-1-17.pdf.

The job evaluation forms listed above must be prepared by the client and given to the CPA firm in preparation for the Agreed-Upon Procedures Job Audit.

For the MAA program, please email the completed *Agreed-Upon Procedures Job Audit Report* to steve.pons@ct.gov or mail the information in to the address listed below.

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450 Columbus Boulevard, Suite 5
Hartford, CT 06103
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