

## Missouri Works COVID-19 Waiver FAQ

### 1. How do I request a waiver?

The waiver request and submission form can be found on our website at [ded.mo.gov/MissouriWorksWaiver](http://ded.mo.gov/MissouriWorksWaiver).

### 2. Will investment and new jobs created after my previous Notice of Intent (NOI) approval count toward my new NOI?

No. Any jobs or capital investment created prior to the date DED received the new Notice of Intent will not count as new.

For example, a business in Missouri made an investment of \$50,000 and created five new jobs after the first NOI was sent to DED. The Missouri business halted its expansion project (investment) and new job creation due to Covid-19 and has not continued progress during the emergency order. The deadline to meet the commitment to the Department is approaching in June 2021, and the business sees no possible way of finishing the investment or creating the remaining jobs. The Missouri business decides it is advantageous to use the waiver, withdraw the NOI, and submit a new NOI. With the new NOI, the Missouri business would not be able to include the previous \$50,000 investment or five created jobs. Instead, the Missouri business would be given another two-year deadline to meet program requirements for the new NOI, and it would be expected to meet minimum requirements for the applicable Missouri Works program per usual (e.g. two new jobs and \$100,000 investment for Zone Works, ten new jobs for Statewide Works, etc.).

### 3. What is the “But-for” clause?

In relation to DED programs, but-for clauses in statute protect taxpayers by keeping public resources from being committed to projects that would happen even without the public resource being committed. In the Missouri Works program, the but-for clause states that no major site work or capital purchases can be made prior to program benefits being approved:

“No benefits shall be available under this section for any qualified company that has performed significant, project-specific site work at the project facility, purchased machinery or equipment related to the project, or has publicly announced its intention to make new capital investment or manufacturing capital investment at the project facility prior to receipt of a proposal for benefits under this section or approval of its notice of intent, whichever occurs first.”

### 4. If I performed site work, purchased machinery or equipment or made a public announcement for my project, how does the waiver impact my project?

The waiver allows the company to submit a new Notice of Intent and receive benefits, even if site work or major capital investments have already been made. You will be able to participate in the program instead of being disqualified from participation because of the COVID-19 pandemic.

**5. If I had employees that started working remotely from another state, are they still eligible employees in the program?**

Only if the employees' income is 100% Missouri income. If not, those employees do not count towards benefits under Missouri Works.

**6. How can I be sure that I will receive the same benefits with a new NOI as with the existing NOI?**

The estimated benefit will be subject to change based on the information in the new NOI. For tax credit benefits, consistent with all tax credit awards under the Missouri Works program, credit availability is subject to program cap space at the time of the new approval.

**7. What does "program cap space" mean?**

Under the Missouri Works program, the total amount of authorized tax credits and certain withholdings benefits are capped each year. For information on program caps, please see the program summary on our website.

**8. Am I eligible to submit the waiver if my business withdrew before the state of emergency?**

No. The waiver is only for months during which the state of emergency exists.

**9. What time frame does the state of emergency cover?**

March 13, 2020 to August 31, 2021, unless the Governor extends the waiver in whole or in part.

**10. If our project is smaller than planned because of COVID-19, can we qualify under a different Missouri Works Program with lesser requirements?**

Yes, as long as the statutory requirements for the new program are met. However, a company may not return to a higher Missouri Works category under that NOI.

**11. When must I submit the waiver and new NOI?**

The waiver must be submitted before the expiration of Missouri's COVID-19 state of emergency. The new NOI can be submitted up to twelve months after the expiration of the state of emergency.

**12. Why don't I see my company's particular situation covered by the Missouri Works COVID-19 Waiver?**

Due to statutory requirements and the limits of what types of issues waivers can address, not every circumstance can be addressed through a statutory waiver. For example, some circumstances would require changes to the statutes themselves. If you have specific questions about your company's circumstance, please contact us at [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov).