

DOLLARS LEFT IN STATE DETAILS

A qualified Utah expense is a production expense that is subject to Utah taxes, notwithstanding any sales and use tax exemption allowed by law. All goods and services must be used in Utah and directly attributable to the approved production.

Expense	Utah Resident	Non- Resident
Gross Wages	Yes	No
State of Utah Wage Withholding	Yes	Yes
State Unemployment Insurance	Yes	Yes
Workers Comp*	Yes	Yes
Health/ Pension	Yes	No
State of Utah Per Diem	Yes	Yes (Nontaxable Only)
Box Rental	Yes	No
Handling/ Payroll Fees*	Yes	Yes
Employer Match Social Security	Yes	No
Employer Match Medicare	Yes	No
Federal Unemployment Tax	Yes	No

*Must be from a Utah company

Miscellaneous

- 1) Airfare must be purchased through a Utah ticketing agency to be eligible.
- 2) **Loan-out Companies**
 - a) Payments made to a loan-out corporation that is registered to do business in the state, only to the extent of the amount of withholding.
- 3) **The following expenses do not qualify:**
 - a) All salary above \$500,000 for one individual;
 - b) Marketing and distribution expenditures;
 - c) Any value beyond the depreciated amount for capital expenditures, rentals, and any purchases made where the item is used for only a portion of its useful life; and
 - d) Any per diem value beyond 100 percent of the current federal rate for the area.