Evaluation Outline for Discussion Purposes

1. Goals – business incentives
	* Job creation & maintenance
	* Investment
	* Competitiveness
	* Health/Environment/Social Justice
2. Effectiveness measures – business incentives
	* Is there evidence to support TE’s positive impact on apparent goal?
	* Jobs/investment created per dollar of foregone revenue
	* Is the TE claimed by intended beneficiaries?
	* Breadth of tax benefit among taxpayers
	* Is $ claimed per taxpayer meaningful as incentive/benefit?
	* Is the TE obsolete in some way?
	* Ease of administration
3. Goals – individual tax expenditures
* Relief of poverty
* Progressivity/assistance to low earners
* Access to opportunity
* Health/Environment/Social Justice
1. Effectiveness Measures – individual tax expenditures
* Is there evidence to support TE’s positive impact on apparent goal?
* Total cost to Commonwealth per claimant
* Is the TE claimed by intended beneficiaries?
* Breadth of tax benefit among taxpayers
* Is benefit claimed by lower or higher income taxpayers?
* Is $ benefit per claimant meaningful as incentive/benefit?
* Is the TE obsolete in some way?
* Ease of administration