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