



**Illinois
Department of Commerce
& Economic Opportunity**

JB Pritzker, Governor

February 5, 2025

Policy Clarification – Employee Project Location Certification

In response to the COVID-19 pandemic, the Department of Commerce & Economic Opportunity (“DCEO”) instituted a policy change for the Economic Development for a Growing Economy (“EDGE”) Program that allowed companies to receive credits for employees who worked remotely. That policy is herewith rescinded and replaced with the policy set forth below.

For companies seeking to claim credits based on payroll for New and/or Retained Employees, those employees must work in-person at the Project a minimum of 14 hours per week. This required minimum hours accounts for the full-time employee definition of 35 hours per week adopted for tax incentive programs. Companies must certify that all New and/or Retained Employees worked a minimum of 14 hours per week at the Project.

With respect to baseline employees whom the company is not seeking to claim credit, those employees may work fully remote if those employees reside within Illinois or within a reasonable commuting distance to the project which they are assigned.

This policy will be applied in the review of all tax credit certificate verification reports submitted for the tax year ending December 31, 2025 and thereafter.

This adopted policy will apply to EDGE as well as all other DCEO tax incentive programs including but not limited to the Reimagining Energy and Vehicles program, Manufacturing Illinois Chips for Real Opportunity and the Data Centers Investment Tax Exemptions and Credits program.