

29 C.F.R. § 810.200

High-wage technology expenditures credit.

- (a) A producer may receive a 10 percent credit towards its total LVC requirement by demonstrating that the sum of its annual expenditures in North America on wages for research and development and information technology is equal to or greater than 10 percent of its annual expenditures on production wages in North America. If a producer's annual expenditures in North America on wages for research and development and information technology is less than 10 percent of the producer's annual expenditures in North America on production wages, then the producer is eligible for a credit equal to the actual percentage of the producer's annual expenditures in North America on wages for research and development and information technology as a percentage of its total annual expenditures in North America on production wages.

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