



Illinois Department of Commerce & Economic Opportunity

JB Pritzker, Governor

February 22, 2022

COVID-19 related policy changes to EDGE

Due to the impact of COVID-19, in 2021, the Department of Commerce & Economic Opportunity (“DCEO”) extended certain reporting deadlines for the Economic Development for a Growing Economy (“EDGE”) program. DCEO also has granted further extensions on such reporting and did not penalize companies that reported requisite employment as of December 31, 2019 for COVID-related layoffs in the spring.

Recognizing the ongoing impact of COVID on businesses located in Illinois during the 2021 taxable year, DCEO will work with businesses seeking to temporarily adjust the terms of EDGE agreements in compliance with the following policy changes effective through December 31, 2021. This includes EDGE reporting for company taxable years ending on or before December 31, 2020. These policy adjustments recognize the current environment but DCEO remains committed to supporting the creation and retention of jobs in Illinois.

Placed in Service Date

For EDGE agreements with an effective date after January 1, 2018 and before December 31, 2020, DCEO will entertain requests to extend the Placed in Service date by an additional year, for a total of 48 months after the effective date of the agreement. Any company holding such an agreement that has not yet claimed an EDGE credit may seek amendment in writing to be submitted to CEO.EDGE@Illinois.gov.

Any such request should include the date of the agreement, a statement as to the Company’s progress towards satisfying the investment and job creation requirements set forth in the agreement, an explanation as to how COVID-19 has impacted the Company’s ability to satisfy these requirements, and how the Company plans to attain these minimum requirements under the proposed extended timeline. Requests to amend the Placed in Service date under the above policies must be submitted to the Department no later than March 15, 2022.

Treatment of Remote Workers

EDGE is an address-specific program and requires that new or retained employees for whom a credit is sought physically work at the specified project location. Considering Governor Pritzker’s executive orders issued encouraging working remotely during the 2021 taxable year, when possible. The State issued guidelines referred to as Restore Illinois Phase 4, Bridge Phase, and Phase 5 and also tiered regional mitigation measures, all to prevent spread of COVID-19. The executive orders issued and guidelines published detailed guidance to businesses on social distancing in workplace settings and encouraged businesses to protect the health of their workers, which could include remote working options. Therefore, companies may continue to receive credits for employees previously treated as New or Retained Employees, or as baseline employees, as defined in the EDGE agreement, if those employees continue to be employed

and are working remotely during the taxable year ended on or before December 31, 2021. Further, companies may receive credits for new employees that are currently working remotely in positions filled on or after March 13, 2020 that previously reported or would normally report to the project location through a taxable year ended on or before December 31, 2021.

Any company which seeks to claim a credit based on payroll including remote workers, must provide a certification from an officer or director of the company that the information is true and accurate. In the event the Company seeks credit for more employees currently residing outside Illinois representing more than ten percent (10%) of its New Employees, the Company must contact the Department prior to submitting its claim for a credit via email to CEO.EDGE@Illinois.gov. EDGE certificates issued based upon such representation will be subject to audit.