

Tennessee Entertainment Commission

Appendix F: AUP Testing Selection Guidance

Sampling of Qualified Tennessee Expenditures, paid to individuals (payroll)

	Qualified Tennessee Payroll Less than \$500,000	Qualified Tennessee Payroll Greater than or equal to \$500,000 but less than \$2,500,000	Qualified Tennessee Payroll Greater than or equal to \$2,500,000
Top Strata	Top Ten employees by gross wages (or all reaching maximum)	Top Ten employees by gross wages (or all reaching maximum)	Top Fifteen employees by gross wages (or all reaching maximum)
Strata 1	10 employees with gross wages less than Top Strata	15 employees with gross wages less than Top Strata	35 employees with gross wages less than Top Strata

Sampling of Qualified Tennessee Expenditures, other than payments to individuals (non-payroll)

	Qualified Tennessee Non-Payroll Less than \$500,000	Qualified Tennessee Non-Payroll Greater than or equal to \$500,000 but less than \$2,500,000	Qualified Tennessee Non-Payroll Greater than or equal to \$2,500,000
Top Strata	All Qualified Tennessee Expenditures Greater than or equal to \$25,000	All Qualified Tennessee Expenditures Greater than or equal to \$25,000	All Qualified Tennessee Expenditures Greater than or equal to \$25,000
Strata 1	25 Qualified Tennessee Expenditures Greater than or equal to \$2,000 less than \$25,000	50 Qualified Tennessee Expenditures Greater than or equal to \$2,000 less than \$25,000	100 Qualified Tennessee Expenditures Greater than or equal to \$2,000 less than \$25,000
Strata 2	25 Qualified Tennessee Expenditures Less than \$2,000	25 Qualified Tennessee Expenditures Less than \$2,000	50 Qualified Tennessee Expenditures Less than \$2,000