



North Carolina
Department of Commerce
Division of Employment and Training

Michael F. Easley, Governor
James T. Fain III, Secretary

Thomas J. White, Director

August 17, 2006

LOCAL AREA ISSUANCE NO. 2006-08

SUBJECT: Incumbent Workforce Development

REFERENCE: Statewide activities, Section 665.210(d)(1) of the August 11, 2000 Workforce Investment Act Final Regulations concerning "Establishing and implementing innovative incumbent worker training programs..."

PURPOSE: To update North Carolina Incumbent Workforce Development policy, guidelines, and application. This Issuance rescinds and replaces Local Area Issuance No. 2005-07.

BACKGROUND: The Incumbent Worker initiative was launched in Program Year 2003. To further enhance and improve this initiative, a workgroup of Commission staff, Division staff and Local Area Directors was formed. As a result of their work and input, the policy, guidelines, and application have been revised for the Program Year 2006 Incumbent Workforce Program.

ACTION: Local Areas will follow the attached revised Incumbent Workforce Development Guidelines, and will distribute the application package to parties interested in incumbent workforce development funding.

LOCAL AREA ISSUANCE 2006-08

EFFECTIVE DATE: Immediate
EXPIRATION DATE: June 30, 2008
CONTACT: Judy Holder
DISTRIBUTION: Local Areas



Thomas J. White

TJW/jah

Attachments (4): Attachment 1- Incumbent Workforce Development Program Guidelines and Application

Attachment 2- Scoring Criteria

Appendix A – Local Area Affiliation for North Carolina

Appendix B – 2006 North Carolina County Tier Designations

Rescinded

North Carolina

INCUMBENT WORKFORCE DEVELOPMENT PROGRAM



Reserved

GUIDELINES

Revised August 2006

North Carolina Incumbent Workforce Development Program Guidelines

Overview

North Carolina's Incumbent Workforce Development Program under the federal Workforce Investment Act broadens the scope of the state's existing incumbent worker initiative. An Incumbent Worker is an employed individual who is served with statewide Workforce Investment Act funds. The Program provides funding to established North Carolina businesses to provide educational and skills training for current workers. It is designed to benefit businesses by enhancing the skills of employees, thereby increasing employee productivity and the potential for company growth. Training in portable skills results in a more highly skilled and versatile workforce that contributes to North Carolina's ability to attract new business and creates an environment conducive to expansion.

The North Carolina Commission on Workforce Development, the Division of Employment and Training, and the state's 24 Local Workforce Development Boards, established under the Workforce Investment Act, cooperatively administer the Incumbent Workforce Development Program. Businesses develop proposals with technical support from the Local Workforce Development Board staff as requested. This support is available to businesses that meet applicant eligibility requirements. The N.C. Commission on Workforce Development promulgates program guidelines and the Local Workforce Development Boards contract with selected businesses. The Local Workforce Development Boards are responsible for administration, oversight, reporting, and monitoring. Within the framework established through the Incumbent Workforce Development Program, Local Workforce Development Boards may request additional information or establish supplemental provisions for projects. Collaboration between the business and the Local Workforce Development Board is crucial to the success of the Incumbent Workforce Development Program. To determine Local Workforce Development Board affiliation for each of North Carolina's 100 counties, see **Appendix A**.

Maximum funding for any project is \$37,500 plus a 5% grant service fee for the appropriate Local Workforce Development Board to manage and oversee the training project. A business may apply for more than one grant as long as the total for all grants in a program year does not exceed \$37,500. This amount includes grants the business and its parent and any of its subsidiaries may receive in all 24 Local Workforce Development Boards. There is a lifetime maximum of \$50,000 per business entity.

Availability of Project Application and Guidelines

The Commission on Workforce Development will use resources available through the North Carolina Department of Commerce to publicize the availability of the funds. The standard project application and guidelines are available at <http://www.nccommerce.com/workforce/>. Additionally, these documents are available from Local Workforce Development offices (see listing in Appendix A) or by contacting the Commission on Workforce Development at 919-715-3300.

Local Workforce Development Boards may use additional methods to publicize the Incumbent Workforce initiative.

Application Submission

Applications will not be considered unless the company has contacted the Local Workforce Development Board prior to completing the application, and received the Board's support for submission. This contact gives the company and the appropriate Local Board staff the opportunity to review the Incumbent Worker Program Guidelines, highlight restrictions, discuss priority of training as it relates to the needs of the company, explain the contracting process and cost reimbursement, and discuss the time schedule for application submission to the Commission on Workforce Development, in Raleigh. All applications must go through the Local Workforce Development Board for review and approval before submission to the Commission.

Local Workforce Development Boards establish the structure of the local review process. Applications recommended for funding are ranked in priority order and submitted to the Commission for review. Each application must be accompanied by a letter of endorsement signed by the chairperson of the Local Workforce Development Board. Completed applications submitted by the Local Boards to the Commission are reviewed and

scored using standardized review criteria established by a committee comprised of Local Workforce Development Board Directors and/or staff and representatives of the Department of Commerce. The Commission's funding decision may take into consideration others factors, including the availability of funds. The Review Committee will include representatives from the North Carolina Department of Commerce---specifically Economic Development, the North Carolina Commission on Workforce Development, and the North Carolina Division of Employment and Training.

Local Workforce Development Boards and companies are encouraged to conduct cluster training. Cluster training includes groups of same or similar companies in need of training which can be completed together. The Workforce Development Board should contact the Commission for guidance regarding cluster training.

Local Workforce Development Boards will establish a deadline for the submission of applications to their respective offices, in order to accommodate the local review process and meet the Commission's deadlines. Execution of this process does not imply a start date for training. The Local Board will notify the business in writing when training may begin.

The Commission on Workforce Development will accept applications from Local Workforce Development Boards according to the following:

Submit to Commission

October 2, 2006
January 31, 2007
May 31, 2007

Anticipated Announcement

October 31, 2006
February 28, 2007
June 29, 2007

Every effort will be made to adhere to the announcement date.

After Commission action, the Local Workforce Development Board and the business will enter into a formal contract for the operation of the training project.

Program Focus

The program focus should include:

- Upgrading employee skills
- Upgrading employee skills and wages
- Training in portable skills, and/or
- Business retention efforts

An applicant may describe any other local considerations that may influence the selection of the project.

Program Outcomes

A business identifies project performance outcomes in the funding application and explains how each outcome is important to the business and its employees and how the project will produce the outcome. The Incumbent Workforce Development Program focuses resources on strengthening the profitability and competitiveness of businesses and increasing worker skills that lead to wage gains and job security. The list below identifies outcomes that are consistent with the purpose of the program and that are expected to result from incumbent workforce development projects. All outcomes listed are not expected from every project.

The outcome measures are developed as logical outcomes from projects that are consistent with the stated purpose of the Incumbent Workforce Development Program, and each funding application must address at least one employee related outcome measure, and one employer related outcome measure, whether from the list below or another employee related outcome measure identified by the applicant.

Employee Related Outcome Measures

- Increases skill level of trained workers
- Increases wage level of trained workers

Employer Related Outcome Measures

- Averts a layoff or loss of jobs
- Lowers employee turnover
- Increases the profitability of the business
- Enhances the competitiveness of the business
- Avoids business relocation or consolidation that results in a loss of local jobs

Outcomes must be written in clear terms that indicate what is expected as a result of the training and how attainment of the outcome will be accomplished. The criteria used to determine the outcome must be clearly defined.

Performance outcomes for projects operated under the Incumbent Workforce Development Program will not be subject to Workforce Investment Act performance measures mandated for WIA formula programs; however, each project will be monitored and evaluated by the Local Workforce Development Board. Evaluations are to be forwarded to the Division of Employment and Training upon completion.

Application Process

Local Workforce Development Boards will use the standard project application and scoring criteria developed for the Incumbent Workforce Development Program. Applications that merit recommendation by a Local Workforce Development Board are submitted to the Commission.

Although the Commission may recommend a project for funding, it is the Local Workforce Development Board's responsibility to assure that all questions regarding the proposal have been adequately addressed before entering into a contract. The contract is between the Local Workforce Development Board and the business.

Funds for each approved project will be made available to the business entity through a contract between that business and the Local Workforce Development Board. A 5% grant servicing fee provided to the local Workforce Development Board is added to the funding for each approved project under the Incumbent Workforce Development Program. The fee covers Local Workforce Development Board management and oversight associated with the project.

Project applications shall not exceed a maximum funding level of \$37,500. A company may apply for more than one grant as long as the total for all grants awarded does not exceed \$37,500 in a program year. The lifetime maximum funding for a company, its parent and subsidiaries is \$50,000. This maximum is inclusive of all 24 Local Workforce Development Boards. The company must submit a synopsis of the previous grant and the results of the training program, if a subsequent grant is requested.

SECTION I. APPLICANT QUALIFICATION and ELIGIBILITY

In order to maximize resources, the business must state that it is not eligible for or has exhausted efforts to secure funding through existing incumbent worker training programs in the North Carolina Community College System, such as the New and Expanding Industries Program and the Focused Industrial Training Program, or the university system. If the company has received such training funds, the company should indicate the amount received, the year, and a brief description of how the funds were used.

Applications for the Incumbent Workforce Development Program are open to all companies conducting business in North Carolina meeting the guidelines listed below. A business applying for funding:

- Must be private for-profit, or private not-for-profit business which generates revenue
- Must have been in operation in the State of North Carolina during the entire twelve month period immediately preceding the date of application
- Must be current on all North Carolina tax obligations
- Must be current on all applicable county, city, and local taxes
- Must propose training for persons employed at a North Carolina facility

A “broker” may apply for a grant on behalf of a business or group of businesses; however, compensation to a broker from the grant proceeds is not an allowable cost.

The inclusion of private not-for-profit agencies as “businesses” eligible to receive funding under the Incumbent Workforce Development Program is intended to allow not-for-profit agencies engaged in commerce to apply for such funds. Eligible not-for-profits must generate revenue and provide a tangible service within a specific market. Duke University Medical Center and Blue Cross/Blue Shield of North Carolina are examples of not-for-profit revenue generating businesses. Memberships and dues are not considered revenue for this purpose.

All trainees must be currently employed by the business. Volunteers and board members of businesses are not eligible for the Incumbent Workforce Development Program.

Entities Not Eligible To Apply

The following entities are not eligible to receive funds under this Incumbent Workforce Development Program:

- A business currently receiving training funds, either directly or indirectly, from North Carolina state government unless those training funds do not duplicate the training efforts outlined in the project application
- A business that has received funds either directly or indirectly from North Carolina state government under any previous training initiative, and the terms of the agreement for training have not been met or completed
- A training provider
- A Workforce Development Board
- A labor union
- A local government entity
- A company that has already met its \$50,000 lifetime limit
- A not-for-profit agency that does not generate revenue
- A Local Area administrative entity or grant recipient, subordinate, or subsidiary of the Local Area entity
- Entity whose administration is comprised of a majority of volunteers

SECTION II. PROJECT STRUCTURE

Training activities under the Incumbent Workforce Development Program include the following:

- Occupational skills training designed to meet the special requirements of a business or a group of businesses, and is conducted with employer commitment to continue to employ all trained individuals upon successful completion of the training
- Educational training including workplace literacy, basic skills, soft skills, and English as a second language. An applicant must demonstrate the effect of the training on business operations and identify the transferable skills acquired by employees

SECTION III. PROJECT SPECIFICATIONS

Project Requirements

- The company **MUST** contact the Local Workforce Development Board and discuss the Incumbent Worker Program guidelines and procedures, restrictions, and contracting process and cost-reimbursement procedures before completing or submitting a proposal. The Local Workforce Development Board will indicate in their cover letter to the Commission that these provisions have been discussed with the company prior to submission.
- A business must describe how and where the training will be provided and identify the training provider(s) by name. The funding application must indicate how the training provider is selected/procured. Local community colleges and UNC system institutions should be considered for available training.
- A business will disclose any funds it has received for training from any government source within the last three years and describe how the funds were used and the outcomes of such use as they relate to this application. Discovery of failure to disclose will result in rejection of the application and possible disqualification for future funding.
- A business currently receiving training funds, either directly or indirectly, from North Carolina state government, must demonstrate that this project application does not duplicate the purposes of such other funding.
- Training materials purchased or developed with funds under this project will be in the public domain and will be available for use by other entities at no cost.
- A business subject to a collective bargaining agreement must include a letter from the authorized union official indicating involvement in the planning and/or support of the proposed training project.
- Contracts for projects will be on a cost-reimbursement basis.
- Contracts for projects will be between the Local Workforce Development Board and the business recommended for funding by the North Carolina Commission on Workforce Development.
- A contract for a project will have a definite beginning and end date and will include specific timeframes for training to be conducted. Unless otherwise approved in advance, training will be completed within 12 months.
- The Workforce Investment Act requires that individuals receiving training meet the following criteria:
 - Age (must be 18 or older – self certification is acceptable)
 - Citizenship (A United States citizen or non-citizen whose status permits employment in the United States – The Local Workforce Development Board will review/copy the employer’s I-9 document or retrieve a signed statement from the employer that the company has a copy of the I-9 on file)
 - Military Selective Service Registration (verified through the Selective Service web site using the social security number)
 - Trainee must be a current paid employee of the business
 - Trainee must submit the above information and a social security card/number to the Local Workforce Development Board to be entered into the Management Information System

- The company must provide clear detail as to the total (unduplicated) number of individuals to be trained. Each component will indicate how many individuals to be trained. If an individual will be in one or more components, the company should also indicate this in the training narrative.
- The applicant must state clear performance outcomes for project evaluation.
- An applicant must be prepared to begin training activities within 60 days of approval notification and complete training within 12 months of start date of contract.
- A business that receives funding will submit a project performance report to the Local Area within 45 days of the contract end date, examining project results in relation to outcomes identified for the project in the funding application. The Local Area will forward this report to the Commission.
- The Local Workforce Development Board will establish the time frame for the business to submit all reports, including the final report assessing actual project results against program outcomes established in the funding application.
- Funds awarded for a project will be expended on program activities in North Carolina
- A business that receives funding will provide the Local Area administrative/ fiscal agent with necessary trainee and fiscal information to fulfill reporting requirements.
- All proposed expenses must be reasonable and necessary and clearly relate to the purposes and activities of the project as described in the funding application.
- Each Incumbent Worker Program will be monitored by the Local Workforce Development Board.

Reimbursable Training Cost

- Instructors’/trainers’ salaries – trainers must not be employed by the applicant company
- Tuition
- Training materials and training supplies
- Textbooks/manuals – limited to course of study
- Training certifications, certificates, licenses, and credentials must be described if an associated cost is in the budget
- Training related software and equipment --- limited to 5% of the total grant award and must be necessary for the training request
- Travel for trainers - if the requested training is not available within reasonable proximity to the company

Non-Reimbursable Training Costs

- Employee wages
- Employee fringe benefits
- Broker compensation
- Costs incurred prior to the approval date of the application
- Capital improvements and purchase of real estate, to include the construction or renovation of facilities or buildings
- Business relocation expenses
- Employment or training in sectarian activities
- Costs associated with in-house company trainers to include parent company employees
- Travel outside of contiguous United States
- Curriculum design and/or training program development
- Costs associated with bringing a trainer into the country
- General office supplies
- Non-personnel service costs, i.e., postage and photocopying
- Company website design and development, website hosting, and maintenance, software upgrade, advice on computer selection for purchase and upgrade
- Memberships fees/dues
- Employee assessment systems
- Consultant fees
- Employee travel
- OSHA training

SECTION V. SCORING CRITERIA

The Local Workforce Development Board will score individual applications using the attached scoring criteria. In the event that a Local Board receives more than one proposal, the score will determine the Local Board priority for funding. The Local Board must submit a listing of recommended proposals in priority order to the Commission.

The Local Workforce Development Board must submit a rating/scoring criteria sheet with each application.

Minimum Requirements

Failure to meet any one of these minimum requirements will result in an automatic disqualification of the application; the application will not be scored, and will be returned to the Local Workforce Development Board.

- The applicant is a private for-profit or private not-for-profit business.
- The business has been in operation in the State of North Carolina during the entire twelve month period immediately preceding the date of application
- The business is current on all applicable county, city, and local taxes
- The business is current on all state tax obligations. *(The N. C. Tax Debtor listing found at http://www.dor.state.nc.us/collect/debtor_info.html is one of the sources that may be referenced to ensure compliance.)*
- The proposed training is for employees currently working at a facility that is located in North Carolina.
- The company must contact the Local Workforce Development Board and discuss the Incumbent Worker Program Guidelines.
- A letter of endorsement accompanies the application from the Local Workforce Development Board. The letter also states provisions of the Incumbent Worker Program have been discussed with the company.
- The business assures that it has not received training funds, either directly or indirectly from North Carolina state government, under any previous training initiative, and the terms of the agreement for that training have been met or completed.
- If the business is subject to a collective bargaining agreement, a letter of endorsement from the authorized union official is attached to the application.
- **The amount of the application does not exceed \$37,500, or the company lifetime limit of \$50,000.**

**NORTH CAROLINA INCUMBENT WORKER PROPOSAL
RATING/SCORING CRITERIA**

Company Name _____ Total Points _____

Local Workforce Development Board _____

Amount Requested \$ _____ Unduplicated Number of Trainees _____

Ranked _____ of _____ by the WDB Date _____

Project Description and Design (3 points)

Did the plan justify the need for the training including the potential impact on the business, employees, community, and/or the economy? Yes ___ No ___ Incomplete ___

Were outcomes defined to include:

Increased wage and skill level of trained workers? Yes ___ No ___ Not Clear ___

Were clear definitions of how employer-outcome(s) will be accomplished provided?

Yes ___ No ___ (Check all that apply)

Averts a layoff or loss of jobs ___

Lowers employee turnover ___

Increases the profitability of the business ___

Enhances the competitiveness of the business ___

Avoids business relocation or consolidation that results in a loss of local jobs ___

Other (specify) _____

Score 0 - 3

Training Plan (4 points)

Is the training narrative stated clearly and easy to follow, and does it present a comprehensive description of the training to be provided to employee(s)? Yes ___ No ___

Does the proposal provide a description of the training provider and ample justification for the selection of the provider? Yes ___ No ___

Were learning objectives provided for each segment of the training curriculum?

Yes ___ No ___

Do the training modules clearly indicate how many trainees per module; how many trainees are cross-trained; and exactly how many individuals will be trained (count each trainee one time)

Yes ___ No _____. What is the total # _____?

Is this number proportionate and reasonable to the amount of funds requested? Yes ___ No ___

Score 0 - 4

Budget (3 points)

Are proposed expenses allowable, reasonable, and necessary? Yes ___ No ___

Does the budget provide enough detail to relate all budget items to the project description? Yes ___
No ___

Does the business provide in-kind support for the project? Yes ___ No ___.
If yes, what is the estimated value of the contribution? _____.

Score 0 - 3

Local Factors (1 point)

Is the company located in a N.C. Department of Commerce designated Tier 1 or Tier 2 county?
Yes ___ No ___

Score 0 - 1

(11 points Overall Maximum) Total _____

Signature of Reviewer

Date

Comments:

Rescinded

Local Area Affiliation for North Carolina's 100 Counties

COUNTY	LOCAL AREA
Brunswick Columbus New Hanover Pender	Cape Fear Workforce Development Consortium 1480 Harbour Drive Wilmington, North Carolina 28401 Margie Parker (910) 395-4553 mparker@capefearcog.org
Johnston Wake	Capital Area Workforce Development Consortium Post Office Box 550 Raleigh, North Carolina 27602 Regina Crooms (919) 856-6040 rmcrooms@co.wake.nc.us
Durham	Durham Local Area 101 City Hall Plaza Durham, North Carolina 27701 Jim Wragge (919) 560-4965 ext. 247 James.Wragge@durhamnc.gov
Anson Cabarrus Iredell Lincoln Rowan Stanly Union	Centralina Workforce Development Consortium Post Office Box 35008 Charlotte, North Carolina 28235 David Hollars (704) 348-2717 dhollars@centralina.org
Mecklenburg	Charlotte/Mecklenburg Workforce Development Consortium 700 Parkwood Avenue Charlotte, North Carolina 28205 Deborah L. Gibson (704) 336-3952 dgibson@ci.charlotte.nc.us
Cumberland	Cumberland County Local Area Post Office Box 1829 Fayetteville, North Carolina 28302 Pat Hurley (910) 323-3421 patrick.hurley@ncmail.net

Davidson

Davidson County Local Area

Post Office Box 1067
Lexington, North Carolina 27293
Pat Everhart (336) 242-2065
peverhar@co.davidson.nc.us

Carteret

Craven

Duplin

Greene

Jones

Lenoir

Onslow

Pamlico

Wayne

Eastern Carolina Job Training Consortium

1341 South Glenburnie Road
New Bern, North Carolina 28562
Tammy Childers (252) 636-6901
childers@ecwdb.org

Gaston

Gaston County Local Area

330 N. Marietta Street
Gastonia, North Carolina 28052
Julie Armstrong (704) 862-7931
jarmstrong@co.gaston.nc.us

Guilford

Greensboro/High Point/Guilford County Workforce Development Consortium

342 N. Elm Street
Greensboro, North Carolina 27401
Lillian Plummer (336) 373-8041
lillian.plummer@greensboro-nc.gov

Caswell

Franklin

Granville

Person

Vance

Warren

Kerr-Tar Interlocal Cooperative Consortium for Job Training

Post Office Box 709
Henderson, North Carolina 27536
Vincent Gilreath (252) 436-2040
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Bladen

Hoke

Robeson

Scotland

Lumber River Job Training Consortium

4721 Fayetteville Road
Lumberton, North Carolina 28358
Dana Powell (910) 618-5533
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Chatham
Harnett
Lee
Sampson

Mid-Carolina Local Workforce Investment Area
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Madison
Transylvania

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Camden
Chowan
Currituck
Dare
Gates
Hyde
Pasquotank
Perquimans
Tyrrell
Washington

Northeastern Workforce Investment Consortium
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Surry
Yadkin

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Winston-Salem, North Carolina 27101
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Moore
Richmond

Pee Dee Region Workforce Consortium
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Asheboro, North Carolina 27204
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Cleveland
McDowell
Polk
Rutherford

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Rescinded

Alleghany **Region D (High Country) Workforce Development Consortium**
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Avery Boone, North Carolina 28607
Mitchell Carole Coates (828) 265-5434
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Yancey

Edgecombe **Region L (Turning Point) Workforce Development Consortium**
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Nash Rocky Mount, North Carolina 27802
Northampton Pamela Whitaker (252) 446-0411
Wilson pwhitaker@ucpcog.org

Beaufort **Region Q Workforce Investment Consortium**
Bertie Post Office Drawer 1787
Hertford Washington, North Carolina 27889
Martin Walter Dorsey (252) 974-1815
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Alamance **Regional Partnership Consortium**
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Cherokee **Southwestern Workforce Development Consortium**
Clay Post Office Drawer 850
Graham Bryson City, North Carolina 28713
Haywood Vicki Greene (828) 488-9211
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Macon
Swain

Alexander **Western Piedmont Job Training Consortium**
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Catawba Sheila Dotson (828) 485-4218
Sheila.dotson@wpcog.org

2006 Tier Designations

TIER 1	TIER 2	TIER 3	TIER 4	TIER 5
ALLEGHANY	CLEVELAND	ANSON	ALAMANCE	BRUNSWICK
BEAUFORT	COLUMBUS	ASHE	ALEXANDER	BUNCOMBE
BERTIE	GREENE	AVERY	CATAWBA	CABARRUS
BLADEN	MCDOWELL	BURKE	CRAVEN	CARTERET
CALDWELL	MONTGOMERY	CHEROKEE	CUMBERLAND	CHATHAM
CAMDEN	ROBESON	CHOWAN	DAVIDSON	DAVIE
CASWELL	ROCKINGHAM	CURRITUCK	GUILFORD	DURHAM
CLAY	YANCEY	DARE	HARNETT	FORSYTH
EDGECOMBE		DUPLIN	JACKSON	FRANKLIN
GATES		GASTON	LEE	HAYWOOD
GRAHAM		GRANVILLE	LINCOLN	HENDERSON
HALIFAX		HOKE	NASH	IREDELL
HERTFORD		LENOIR	PENDER	JOHNSTON
HYDE		MACON	PITT	MECKLENBURG
JONES		MADISON	RANDOLPH	MOORE
MARTIN		PAMLICO	WATAUGA	NEW HANOVER
MITCHELL		PASQUOTANK	WAYNE	ONSLOW
NORTHAMPTON		PERSON	YADKIN	ORANGE
PERQUIMANS		POLK		UNION
RICHMOND		ROWAN		WAKE
RUTHERFORD		SAMPSON		
SCOTLAND		STANLY		
SWAIN		STOKES		
TYRRELL		SURRY		
VANCE		TRANSYLVANIA		
WARREN		WILKES		
WASHINGTON				
WILSON				

NC Department of Commerce
Commerce Finance Center

www.nccommerce.com/finance/tiers/

Rescinded