**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 |