

## 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
<b>Top Strata</b>	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)
<b>Strata 1</b>	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
<b>Top Strata</b>	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
<b>Strata 1</b>	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
<b>Strata 2</b>	25 Qualified Tennessee Expenditures Less than \$2,000	25 Qualified Tennessee Expenditures Less than \$2,000	50 Qualified Tennessee Expenditures Less than \$2,000