

Offer a Second Chance, Improve Your Bottom Line

A Conversation About Hiring Justice-Involved Jobseekers



VIRGINIA'S BONDING PROGRAM

BUSINESS SUCCESS SYMPOSIUM

WYTHEVILLE, VA

SEPTEMBER 27TH, 2023

HOW DOES IT WORK?

- ~ The Program is Free to Employers, and consists of a 6 Month, \$5000.00 Fidelity Bond that covers:

“LEFT”

Larceny

Embezzlement

Forgery

Theft

WHO IS ELIGIBLE?

- ~ Any Job seeker in Virginia of legal working age who has a prior conviction in any State
- ~ Job Seeker may live outside Virginia if the Employer is Virginia-based
- ~ No past Jail or Prison time is required
- ~ When offense occurred does not matter
- ~ Job Seeker may be on Probation
- ~ Can be for FT and PT Jobs
- ~ Bonds can be issued Multiple times to Multiple Employers
- ~ Can be used by the same Employers for Promotions or New Roles

BONDING PROGRAM BASICS

- ~ The Job Seeker is given an Eligibility Letter to present to Employers.
- ~ Employers contact the VBP Coordinator to request the free Bond, (Kia Parson, VADOC), who then initiates the Bond Process. Bond duration is 6 months
- ~ Bond begins on the new hire's Start Date
- ~ Bond can be extended beyond the initial 6 months, and additional coverage can be purchased if Employer chooses

BONDING PROGRAM BASICS

- ~ The Eligibility Letter provides the Employer contact information for the DOC'S VBP Coordinator
- ~ Kia Parson, kia.parson@doc.Virginia.gov, 804-887-8262
- ~ The Bond Issuance Process starts when the Employer has a Start Date and Contacts the Coordinator
- ~ VBP Coordinator handles ALL STEPS TO ISSUE!

REMEMBER:

Call or email Kia when you're ready to hire!

kia.parson@doc.Virginia.gov

804-887-8262

Virginia Bonding Program — Virginia Department of
Corrections



Work Opportunity Tax Credit (WOTC)

Presented by Priscilla Skinner

WOTC State Coordinator

September 27, 2023

What is WOTC?



Federal tax credit available to for-profit employers that invest in the hiring of American job seekers who have consistently faced barriers to employment.

Non-profit employers can participate. Non-profit employer participation is limited to the veteran target group and the tax credit is applied to a portion of their share of social security liability.

WOTC has been authorized by the federal government through December 31, 2025.

Target Groups for WOTC



	<u>Maximum Tax Credit</u>
Supplemental Nutritional Assistance (SNAP) Recipient	\$2,400
Temporary Assistance for Needy Families (TANF) Recipient	\$2,400
Long Term Assistance for Needy Families (LTFAR)	*\$9,000
Ex-Felon (Including Work Release Program participants)	\$2,400
Veterans (including service-connected disabled)	\$2,400 - \$9,600
Social Security Income (SSI) Recipients	\$2,400
Vocational Rehabilitation Referral	\$2,400
Designated Community Resident (includes Empowerment Zones) DCR includes Buchanan, Dickenson, Highland and Lee as well as the cities of Clifton Forge, Covington, Norton and Staunton. Virginia EZ includes specific areas within Portsmouth and Norfolk.	\$2,400
Ticket-to-Work Holder	\$2,400
Long Term Unemployment Recipient	\$2,400
Summer Youth Employee	\$1,200

***Tax Credit is taken over 2 years**

Who is Eligible?



- Job seekers that have never worked for the employer (new hires).



- Current or former employees are not eligible regardless of when the employee last worked for the employer.
- Family members of employer are not eligible.

How to Apply?



Form 8850

Form 9061

8850 Pre-Screening Notice and Certification Request for the Work Opportunity Credit

Job applicant: Fill in the lines below and check any boxes that apply. Complete only the side.

Your name: _____ Social Security Number: _____

Street address where you live: _____

City or town, state, and ZIP code: _____

County: _____ Telephone number: _____

If you are under age 40, enter your date of birth (month, day, year): _____

1. Check here if you received a conditional offer from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.

2. Check here if any of the following statements apply to you:

- I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 12 months during the past 18 months.
- I am a veteran and a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits food stamps for at least a 6-month period during the past 18 months.
- I was referred here by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.
- I am at least age 18 but not age 40 or older and am a member of a family that:
 - Received SNAP benefits food stamps for the past 6 months, or
 - Received SNAP benefits food stamps for at least 2 of the past 6 months, but is no longer eligible to receive them.
- During the past year, I was convicted of a felony or released from prison for a felony.
- I received supplemental security income (SSI) benefits for any month ending during the past 60 days.
- I am a veteran and I was unemployed for a period or periods totaling at least 4 weeks but less than 6 months during the past year.

3. Check here if you are a veteran and you were unemployed for a period or periods totaling at least 6 months during the past year.

4. Check here if you are a veteran entitled to compensation for a service-connected disability and you were discharged or released from active duty in the U.S. Armed Forces during the past year.

5. Check here if you are a veteran entitled to compensation for a service-connected disability and you were unemployed for a period or periods totaling at least 6 months during the past year.

6. Check here if you are a member of a family that:

- Received TANF payments for at least the past 6 months, or
- Received TANF payments for any 18 months beginning after August 5, 1997, and the valid 18-month period beginning after August 5, 1997, ended during the past 3 years, or
- Stopped being eligible for TANF payments during the past 3 years because federal or state law limited the maximum time these payments could be made.

7. Check here if you are in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation.

Signature: All Applicants Must Sign

Job applicant's signature: _____ Date: _____

For Agency Act and Paperwork Reduction Act Notice, see page 2. Form 8850 (09-10-2010)

Form 8850-EMP (09-10-2010)

For Employer's Use Only

Employer's name: _____ Telephone No.: _____ Title: _____

Street address: _____

City or town, state, and ZIP code: _____

Person to contact, if different from above: _____ Telephone No.: _____

Street address: _____

City or town, state, and ZIP code: _____

8. Based on the individual's age and home address, he or she is a member of group A or B (as described under Members of Targeted Groups in the separate instructions), unless that group number is 0 or 1.

Date applicant: _____

Case information: _____ Was offered job: _____ Was hired: _____ Started job: _____

Employer's signature: _____ Title: _____ Date: _____

Privacy Act and Paperwork Reduction Act Notice

Section references are to the Internal Revenue Code.

Section 101(b)(1) permits a prospective employer to request the applicant to complete this form and grant it to the prospective employer. The information will be used by the employer to complete the employer's federal tax return. Completion of this form is voluntary and may assist members of targeted groups in securing employment. Routine uses of this form include giving it to the state workforce agency (SWA), which will contact appropriate sources to confirm that applicant is a member of a targeted group. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue Code, to the Department of Justice for civil and criminal litigation, to the Department of Labor for oversight of the certifications performed by the SWA, and to other states, and the District of Columbia, for use in administering their laws. We may also disclose this information to other recipients under a law, treaty, or federal and state agencies to enforce federal and/or criminal laws, or to enforce law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Send or address comments regarding this form to Washington, DC 20503.

If you have comments concerning the accuracy of these time estimates or the burden of carrying this form, we would like to hear from you. The comments should be sent to the Office of Management and Enterprise Services, Paperwork Project Group, Washington, DC 20503.

Do not send this form to the address marked on this form and please do not file in the separate instructions.

U.S. Department of Labor
Employment and Training Administration

OMB Control No. 4320-0045
Public Law 101-508

Work Opportunity Credit Request (Section 50(c)(2)(B) of the Internal Revenue Code)

1. Control No. (if any) or Agency use only: _____

2. Date Received (if any) or Agency use only: _____

3. Employer Name: _____

4. Employer Mailing Address: _____ Telephone No. and Email Address: _____

5. Employer Identification Number (EIN): _____

6. Applicant Name (Last, First, MI): _____

7. Social Security Number: _____

8. Have you worked for this employer before? YES NO

9. Employment Start Date: _____

10. Starting Wage: _____

11. Job Position (Title or SOC (Standard Occupational Classification)): _____

Read Instructions: Read for all agency information and check all of following statements that apply to the job applicant. If you do not have information on info requested and not needed for targeted group eligibility determination, check N/A.

12. Qualified IV-A Recipient

13. Qualified Veteran

14. Qualified Ex-Felon

15. State conviction

16. Unemployment state

17. Designated Community Resident (DCR)

18. Designated Supplemental Nutrition Assistance Program (SNAP) Recipient

19. Designated Supplemental Security Income (SSI) Recipient

20. Designated Family Assistance Recipient

21. Designated Long-Term Family Assistance (Long-Term TANF) Recipient

22. Designated Long-Term Unemployment Recipient

23. Designated Supplemental Security Income (SSI) Recipient

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Check here if the job applicant is in a Work Release Program:

16. Designated Community Resident (DCR)

17. Designated Supplemental Nutrition Assistance Program (SNAP) Recipient

18. Designated Supplemental Security Income (SSI) Recipient

19. Designated Family Assistance Recipient

20. Designated Long-Term Family Assistance (Long-Term TANF) Recipient

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Visit the Department of Labor website <https://www.dol.gov/agencies/eta/wotc> to obtain WOTC forms and additional information about the WOTC program

How to Apply?



Submit forms 8850 and 9061 using the Virginia WOTC online System or mail the forms no more than 28 days after the new hire(s) start to work.

Employer checks online system for application status (New, Certification, Denied, OOS, SSI/TTW, Verify, etc.). Certificates and Denials may be printed directly from the Online System.

Employer must retain certified applicants for a minimum of 120 hours to take the minimum tax credit or 400 hours to take the maximum tax credit.

File Form 5884 or 5884C with federal tax forms.

How to Apply?



U.S. Department of Labor
Employment and Training Administration

OMB No. 1225-0371
Expiration Date: August 31, 2016

Employer Certification Work Opportunity Tax Credit CERTIFICATE

Certifying Agency
Virginia Employment Commission
702 E. Main St.
Richmond, VA 23219
(804) 745-2287

Target Group
429430
64 - Veterans Unemployed for at least 6 months

Part A. Employer

Employer Name and Address **FEIN:** **Employer Contact**

Part B. Employee

Employee Name and Address **SSN:** **Start Date:** 12/23/2013

Part C. Certification

I hereby certify that the individual named above meets the eligibility criteria of Sections 11.51A and/or 52 of the Internal Revenue Code.

Certifying Official **Certifying Official Signature** **DATE COMPLETED**

Employers

Before you can claim the WOTC, your new hire(s) must work the required number of hours to meet the Minimum Employment or Retention Period. For the Employment Retention Period where the minimum number of hours an employer must retain a WOTC hire to get the credit. Under Tier 1, before claiming the tax credit, employers must employ the WOTC eligible for at least 150 hours but less than 430 hours to qualify for a credit of 25 percent of either \$6,000 in wages for a maximum credit of \$1,500. Under Tier 2, employers must employ the WOTC eligible for at least 400 hours or more to qualify for a credit of 45 percent of up to \$6,000 in wages for a maximum credit of \$2,700. The tax credit is calculated using the actual wages paid or incurred. Two target groups have different formulas to calculate the eligible hours and wages per hour. Visit IRS's website at www.irs.gov for additional information on this and other requirements.

The **YOW to Hire Heroes Act of 2011** (P.L. 112-58) extends and amends the current veteran group, creates two additional categories of unemployed veterans in Section 52 of the Internal Revenue Code, and makes the WOTC available to qualified tax-exempt organizations in Section 52. The YOW Act grants the WOTC to employers that hire certain qualified veterans who begin employment on or after November 22, 2011 and before January 1, 2013. www.irs.gov and www.dhs.gov are the authoritative WOTC target groups, which began on December 22, 2011. All non-veteran WOTC requests submitted will be held until processed until such time that the non-veteran target groups are reauthorized. Non-veteran target groups are listed at www.irs.gov under Applying for WOTC, select Eligible New Hires.

For more information on filing certification requests and veterans' eligibility requirements, visit WOTC's national website at www.dhs.gov/wotc and obtain an e-copy of TCEC, No. 20-11, a brochure on "WOTC and Veterans" and a Fair Sheet on the provisions of the YOW Act. Employers can visit www.irs.gov to obtain a copy of IRS's Notice 2012-13 and the IRS Form 8850/WH-8850-SP and instructions.

Note: Fabrication of data to obtain this Certification is a FEDERAL CRIME in violation of 18 USC 1001. Fabrication of work or employment information is PUNISHABLE by a fine or imprisonment.

ETA Form 8850 (Rev. August 2010)



COMMONWEALTH of VIRGINIA Virginia Employment Commission

WOTC UNIT
Phone: (800) 786-2887
Fax: (804) 786-1285

Post Office Box 1388
201 East Main Street
Richmond, Virginia 23218-1388

11/14/2014

Original Denial Date: 11/10/2014

Employer:
Start-to-Work Date:
FIN:
New Hire:

Initial Appeal Request
Form Holder: Case and
Denied By:
Case Number: 884654

We regret to advise you that your application for a Work Opportunity Tax Credit was denied in accordance with the Internal Revenue Service (IRS) and the U.S. Department of Labor (USDOL) criteria for the reason(s) below.

Reason(s) Denied: Please attach verification of veteran and/or disabled veteran status to the Virginia Online System at <http://online.vac.virginia.gov> using the Supplemental Document Upload screen option. The application will be re-opened upon receipt of the required documents.

Target Group(s): Submitted

Veterans who served on active duty for a period of 181 days (or less than active duty training) and did not have any day during the 60-day period ending on the hire date which was a day of extended active duty in the Armed Forces of the United States, or was discharged or released from active duty in the Armed Forces of the United States for a service-connected disability.

- Received Supplemental Nutrition Assistance Program (SNAP) benefits during the 60-day (5) month period prior to hire date.
- Received compensation for service-connected disability and released from service during the year prior to hire date.
- Received compensation for service-connected disability and unemployed six (6) months during the year prior to hire date.
- Unemployed four (4) weeks or more, but less than six (6) months during the year prior to hire date.
- Unemployed six (6) months or more during the year prior to hire date.

American Recovery & Reinvestment Act Unemployed Veterans

It is your right to appeal this determination. Attach this letter of notification to a cover sheet to request reconsideration, along with any additional documentation, and submit to the IRS office or mailing address listed above. If the reconsideration request has been received by the IRS office, you have the right to appeal to the IRS Office, Regional Office and the WOTC Mission Office. The mailing address for these offices will be included in the reconsideration letter. Acceptable documentation for verification of eligibility is included on Page 3.A. of the ETA Form 8850. It is required for reconsideration to be received within one (1) year from the second time listed above, or date of this notification (whichever is later). This determination becomes final and the tax will be permanently closed. Please contact the letter for your tax.

An Equal Opportunity Employer M/F/D/V

Important Note:

A denial may be a request for additional information.

2023 WOTC Statistics



WOTC Submission Requests	94,213
Certifications	44,786
Denials	65,248
Potential Maximum Tax Credit Amounts	\$133,119,400



Thank You!

Priscilla Skinner
(804) 786-4341

priscilla.skinner@vec.virginia.gov