



BUSINESS SERVICES

WHERE TALENT & OPPORTUNITY MEET

In-person & Online

EMPLOYERS CONTACT BUSINESS SERVICES FOR WISCONSIN WORKFORCE SOLUTIONS TO:

1. Recruit qualified workers
2. Retain well-trained and productive employees
3. Access workforce planning resources
4. Build staff diversity through broad pool of skilled job candidates



JobCenterofWisconsin.com

Recruit and Retain Talent

JOB CENTER OF WISCONSIN: Contact Business Services at your local Job Center to access effective, low and no-cost talent development solutions available through the Wisconsin Department of Workforce Development and local partners. Let staff help you: post job openings online, recruit talent, coordinate onsite recruitments, collect applications, screen job candidates, administer pre-employment assessments, access hiring incentives and tax credits and more.

JobCenterofWisconsin.com/directory

Logon to Wisconsin's online public labor exchange to connect with talent at no cost. Build job descriptions based on skills to expand your search for qualified talent. Make informed employment decisions using enhanced tools and MyLMI widgets to access and save integrated labor market information. JobCenterofWisconsin.com

COLLEGE INTERNS: Recruit college interns on WisConnect, a free online resource that matches college students with internships by location, college major and key skills. Sign in to develop a company profile, build programs, post internships and search for interns.

InternshipWisconsin.com



Your Source for Wisconsin Internships

INDIVIDUALS WITH DISABILITIES: National workforce studies show that employees with disabilities often have higher than average attendance, job performance, safety and retention rates. Tap into highly reliable, qualified job applicants who are ready to put their diverse abilities to work for you. dwd.wisconsin.gov/dvr/business

VETERANS: Seek military experience to build an innovative, resourceful and reliable workforce. Learn how to recruit veteran job seekers, identify transferrable skills between military and civilian occupations and access incentives for hiring veterans. dwd.wisconsin.gov/veterans/vetreprs.htm

YOUTH: Work-based learning opportunities for youth continue to grow as a key talent development strategy in Wisconsin. Create a loyal talent pipeline by helping local youth obtain in-demand skills through mentored job training. Learn more about innovative models available for building tomorrow's workforce today, including training programs for youth with disabilities. ya.wi.gov and dwd.wisconsin.gov/dvr/business

Training Solutions

ON-THE-JOB TRAINING: Onboard qualifying new hires and prospective workers with on-the-job training solutions and work experiences to improve retention results. Employers may apply for reimbursement to cover a portion of the training costs. For more information email us at: BJSBusinessServ@dwd.wisconsin.gov

REGISTERED APPRENTICESHIP: Build a customized skills training system that instills your company's values while helping apprentices earn good-paying, family-supporting wages as they gain high demand occupational skills. Help your business address the skills gap with this proven workforce readiness solution. WisconsinApprenticeship.org

YOUTH APPRENTICESHIP: Employ youth apprentices to develop your talent pipeline and help high school juniors and seniors graduate with high demand job skills and industry certifications. Retain youth after graduation through full-time employment and a seamless transition into Registered Apprenticeship. ya.wi.gov

WISCONSIN FAST FORWARD: The Wisconsin Fast Forward program awards customized worker training grants to Wisconsin businesses to fill current and ongoing skill requirements. Employers in all sectors with worker training needs are encouraged to apply for available grants. WisconsinFastForward.com



Plan Your Future Workforce




LABOR MARKET INFORMATION: Access the most current and robust labor market and economic data in Wisconsin to make informed business and employment decisions. Use Labor Market Information to learn about the local labor pool; examine wages and long-term employment projections by industry and occupation; and help determine business location and expansion plans. Contact your Regional Labor Market Economist to better understand data trends. JobCenterofWisconsin.com/LMI

ACCESSIBILITY: Get help with developing positive disability-related workforce strategies and solutions. Request information about accommodations and how to improve accessibility to increase worker productivity and expand your customer base. dwd.wisconsin.gov/dvr/business

HIRING INCENTIVES AND TAX CREDITS: Qualify for hiring incentives and tax credits when you promote workforce diversity and facilitate access to good jobs by hiring individuals with barriers to employment. wisconsinjobcenter.org/businessassistance/taxcredits.htm



Contact Business Services

-  1-888-258-9966
-  BJSBusinessServ@dwd.wisconsin.gov
-  JobCenterofWisconsin.com



DWD is an equal opportunity employer and service provider. If you have a disability and need assistance with this information, please dial 7-1-1 for Wisconsin Relay Service. Please contact the Division of Employment and Training at 888-258-9966 and press 6 to request information in an alternate format, including translated to another language.

Employee or Independent Contractor

Why it Matters

Worker classification is important to employers because the correct classification determines whether the employer has legal obligations for:

- Unemployment Insurance
- Workers Compensation
- Wage Payments
- Work Hours
- Record Keeping
- Civil Rights Protections

When employers intentionally misclassify workers as independent contractors, they avoid:

- Unemployment Insurance Taxes
- Workers Compensation Coverage
- Withholding State and Federal Income Taxes
- Paying Social Security and Medicare Taxes

Employers who misclassify workers as independent contractors gain an unfair competitive advantage

Legal Consequences

Under the law, workers are presumed to be employees and subject to tax unless determined by law to be independent contractors. An employer found to be utilizing misclassified workers may be liable for additional tax, interest and penalties. Employers engaged in the construction trades may also be subject to a stop work order. In addition, employers engaged in the painting or drywall finishing of buildings or other structures who willfully provide false information to DWD for the purpose of misclassifying or attempting to misclassify a worker as an independent contractor can be fined \$25,000 for each violation.

Steps to Classify a Worker

DWD has developed a website to help employers correctly classify their workers:

<https://dwd.wisconsin.gov/worker-classification>

This online test takes employers through each factor in the law that is used to determine whether a worker is an independent contractor. The website also provides employers with real life case examples and case law to help them evaluate whether their workers are independent contractors.

If a worker does not meet the independent contractor criteria, report the worker as an employee and file wage and tax reports at **<https://dwd.wisconsin.gov/uitax>**.

The decision of an employer to classify a worker as an independent contractor is subject to review and determination by the department.

Report Suspected Misclassified Workers

If you suspect an employer is utilizing misclassified workers, please contact us:

- E-mail: **workermisclass@dwd.wisconsin.gov**
- Call: **(608) 261-5835**



BUSINESS SERVICES DVR

Connecting Employers to a Skilled Workforce

EMPLOYERS CONNECT TO DVR'S NO COST VALUE-ADDED SERVICES TO:

1. Recruit qualified workers with disabilities
2. Build staff diversity through DVR's broad pool of skilled job candidates
3. Retain well-trained and productive employees
4. Access workforce planning resources and labor market information

Recruit and Connect to Talent

DVR Business Services Consultants (BSCs) can meet with you to:

- ▶ Learn about your business, including current staffing and workforce needs
- ▶ Match candidates to your specific business needs
- ▶ Provide qualified applicants for your business to consider
- ▶ Share the benefits of hiring diverse talent
- ▶ Connect you with our Wisconsin workforce partners to further assist you in meeting your recruitment needs

The DVR talent pool is diverse, and includes:

- ▶ Youth entering the workforce to experienced adult workers
- ▶ Job seekers looking for full-time, part-time, limited-term, or self-employment
- ▶ Skilled candidates for positions in nearly every industry, seeking positions ranging from entry to executive-level
- ▶ Job seekers with training from apprenticeships, technical colleges, university degree programs, and more!

At any given time, the DVR talent pool includes roughly 16,000 individuals with diverse abilities **who want to work!**

For more information on how DVR can assist you with recruitment and connect you to DVR talent, contact your local Business Services Consultant at:

dwd.wisconsin.gov/dvr/business/bsc_contact.htm



We have been a partner of DVR for several years and our partnership has allowed us to tap into reliable and qualified talent for various positions throughout the Wisconsin Region. The staff of DVR has been wonderful to work with and have provided us with resources that have made a positive impact in our organization!

-Elizabeth Strike
D&I Talent Consultant
Associated Bank



To ensure our patients receive the best care, we must attract and retain the best people. We partner with DVR to enhance our talent pipelines and support our commitment to be a diverse and inclusive employer. We've found that team members identified through DVR are well-prepared, highly engaged, and ready to meet our workforce needs.

-Jerry Baake
HR Business Partner
Aurora Health Care

Train and Retain Quality Workers

DVR can help you develop a pipeline of quality talent by:

- ▶ Coordinating paid internships and temporary work experiences funded through DVR, providing DVR job seekers an opportunity to learn the skills necessary to do the job
- ▶ Connecting your business to financial incentives designed to encourage inclusion of job seekers with disabilities in your workforce
 - Work Opportunity Tax Credit: dwd.wisconsin.gov/jobservice/taxcredit/wotc.htm
 - Fidelity Bonding: dwd.wisconsin.gov/bonding
- ▶ Leveraging our partner resources to connect your company to the skilled workforce you need
 - Job Center of Wisconsin: jobcenterofwisconsin.com
 - Registered Apprenticeship: wisconsinapprenticeship.org
 - Youth Apprenticeship: ya.wi.gov
 - WisConnect: internshipwisconsin.com
 - Veteran Employment Services: wisconsinjobcenter.org/veterans
 - Wisconsin Fast Forward Grants: wisconsinfastforward.com

DVR can help you retain talented employees with disabilities by:

- ▶ Providing follow along services and supports to ensure on-the-job success
- ▶ Recommending workplace accommodation or job restructuring solutions to maximize employee productivity and performance
- ▶ Connecting you to resources to help you retain a worker who experiences challenges on the job due to a disability

Plan Your Future Workforce

DVR can help you plan for future business success by:

- ▶ Meeting with you to learn more about your business needs, sharing ideas and solutions tailored to your unique needs
- ▶ Providing real-time labor market information relevant to your business
- ▶ Connecting you to experts on the Americans with Disabilities Act (ADA), job accommodations, and other disability-related topics
- ▶ Assisting you to develop and promote an inclusive workplace culture to attract the best talent and improve your bottom line



KWIK TRIP

Kwik Trip, Inc. partners with the Wisconsin Division of Vocational Rehabilitation because they bring us great talent! The Retail Helpers that come to us through our single point of contact partnership know how to get the job done and make a difference in our stores, allowing our Guest Service Coworkers to focus on performing exemplary customer service. Often I will hear from Store Leaders how the Retail Helpers do more work than they expected, are focused, and are well liked and appreciated by their coworkers because of all the tasks they complete. Currently we have over 200 Retail Helpers employed in Wisconsin with over 30 openings for additional Retail Helpers, and we will continue to work with DVR to fill those positions!

-Joalyn Torgerson
Return to Work Coordinator
Kwik Trip, Inc.

STATE OF WISCONSIN
**DWD**
Department of Workforce Development

Vocational Rehabilitation

Contact Business Services

 dwd.wisconsin.gov/dvr/business

Ask to speak to your local
Business Services Consultant

 dvr@dwd.wisconsin.gov

 **1-800-442-3477**

Wisconsin DVR receives 78.7 percent of its funding from the U.S. Department of Education. For Federal fiscal year 2018, the total amount of grant funds awarded to DVR were \$60,929,519. The remaining 21.3 percent of the costs, or \$16,490,455, were funded by the State of Wisconsin.

DWD is an equal opportunity employer and service provider. If you have a disability and need assistance with this information, please dial 7-1-1 for Wisconsin Relay Service. Please contact the Division of Vocational Rehabilitation at 800-442-3477 to request information in an alternate format, including translation into another language.

Information/Assistance

You may find the following on our website:

- WT-4 form
- File specifications for electronic reporting
- Answers to frequently asked questions

Call Toll Free
1-888-300-4473

Staff available to answer questions
Monday through Friday
8:00am - 4:00pm

Web Site
<http://dwd.wisconsin.gov/uinh>

Email
newhire@dwd.wisconsin.gov



The ***Wisconsin Employers' Overview of the Child Support Program*** contains information on wage withholding

To obtain a copy visit
<http://dcf.wi.gov/files/publications/pdf/868.pdf>
or call 608-266-9909

Wisconsin New Hire Reporting
P.O. Box 14431
Madison, WI 53708

Call Toll Free
1-888-300-4473

Fax
1-800-277-8075

Web Site
<http://dwd.wisconsin.gov/uinh>

Email
newhire@dwd.wisconsin.gov



DWD is an equal opportunity employer and service provider. If you have a disability and need assistance with this information, please dial 7-1-1 for Wisconsin Relay Service. Please contact the Unemployment Insurance Division at 414-435-7069 to request information in an alternate format, including translated to another language.

UCB-10677-P (R. 10/2017)

New Hire REPORTING

for Wisconsin Employers



*To Help Ensure the Integrity of
the Unemployment Insurance
Program and Locate Parents with
Child Support Obligations*



NEW HIRE REPORTING

New Hire is a national program required by both state and federal laws designed to quickly locate parents with child support obligations.

New Hire information will also be used in the administration of Social Security and public assistance programs, and to detect and prevent fraud within Unemployment Insurance and potential other programs.

Accurate and timely reporting by employers is essential for the continued success of the program.

A Simple, Effective Process

- Employers submit information on every newly hired or rehired employee to the Department of Workforce Development.
- New Hire data is stored in the State Directory and matched against state child support cases.
- If a match is found, a wage withholding notice is sent to the employer for collection of child support.

All states' New Hire, quarterly wage and Unemployment Insurance benefit data are transmitted to the National Directory for interstate matching and child support enforcement.

Compliance

All employers with a FEIN (Federal Employer Identification Number) must participate in New Hire reporting.

An **employee** is any individual who is considered an employee for federal income tax withholding purposes.

A **newly hired employee** is:

- Any individual reporting to work with an employer for the first time.
- Any individual rehired, recalled, or returning to work after an unpaid interval of more than 60 days. The hire date for this type of employee is the return to work date.

New Hire reports are regularly compared against wage files to identify reporting compliance.

Employers who have never reported to New Hire should submit all current employees immediately to ensure compliance.

Wisconsin law (s. 103.05 and Ch. DWD 142, Wis. Adm. Code) requires employers to report each employee hired 1998 or later. This is in compliance with U.S. Code Title 42.

Reports Must Contain

- Employee name
- Employee address
- Employee social security number
- Employee date of birth
- Employer name
- Employer payroll address
- Employer FEIN
- Date of hire

Reporting Methods

Secure Internet Site

<http://dwd.wisconsin.gov/uinh>

- Enter individual new hire reports online
- Transfer an entire file of new hire reports

Paper

- WT-4
- W-4 (be sure to include date of hire)

Due Dates

Within 20 days after the date the employee starts work. Incomplete reports are discarded.

Options for Multistate Employers

Federal legislation allows employers with employees in more than one state the option to choose a single state for all New Hire reporting.

More information is available on our web site at <http://dwd.wisconsin.gov/uinh> or by calling toll free 1-888-300-4473.

Tips

- Internet reporting is very convenient and eliminates mailing costs. Visit our web site at <http://dwd.wisconsin.gov/uinh>. Follow the links to New Hire to register for a user password and start reporting online.
- The employer address on New Hire reports will be used by Child Support Enforcement agencies to send wage withholding notices. Please consistently provide the best employer address for this use on your New Hire reports.
- Please do not include a cover sheet with faxed reports.
- Duplicate reporting increases program costs. Please do not submit an individual report more than once per each date of hire or rehire.

Is There Any Penalty For Negligence By The Employer Or The Employee?

Negligence, either by the employer or employee, is not an issue except when the injury occurs because:

- ▶ An employer violated a safety order/statute and/or, disobeyed an established safety rule resulting in the employer possibly being liable for a 15 percent increase in compensation, up to a maximum of \$15,000.
- ▶ An employee fails to use safety devices that are provided by the employer and that are adequately maintained, and the use of which is reasonably enforced by the employer resulting in the employee's compensation possibly being reduced by 15 percent with a maximum reduction of \$15,000.
- ▶ An employee violated the employer's drug and/or alcohol policy and there is direct causation between the violation and the workplace injury. Under this circumstance, medical expense is due, but no wage replacement or death benefits are payable to the employee or his/her dependents.

What Injuries Must An Employer Report?

All employers must report, by phone, all work-related fatalities to the Worker's Compensation Division, Madison Office, (WC-Madison) within 24 hours. All employers must also report all work-related fatalities to their insurance carrier within 24 hours. Additionally:

- ▶ Employers are required to provide the WC-Madison, with U.S. Department of Labor – Occupational Safety and Health Administration (OSHA) survey information when requested.
- ▶ Insured employers must report any claim of an injury to their insurance carrier within 7 days.
- ▶ Self-insured employers and insurance carriers must report the following to the WC-Madison:
 - Injuries that result in time lost from work 4 days or more after the date of injury. Except in the case of fatalities, such reports must be made electronically within 14 days after the injury.
 - Claim payment and wage-related information within 30 days after injury, with some exceptions. Exceptions to electronic reporting are for litigated, permanent total disability and fatal claims.
 - A final treating practitioner's medical report for injuries resulting in disabilities of more than 3 weeks, any permanent disability, surgery other than to correct a hernia or eye injuries requiring medical treatment on 3 or more occasions off the employer's premises.

What Are The Penalties For Not Filing Injury Reports?

If an employer intentionally fails to file a report of injury, the employer may be assessed a penalty for bad faith up to 200% of compensation due up to a \$30,000 maximum. An employer may be assessed a 10% penalty payable to the injured worker for delay in reporting an injury that causes an untimely payment.

Who Picks The Doctor For Treatment?

The employee has the right to select any physician, psychologist, podiatrist, dentist, chiropractor, physician assistant or advanced practice nurse prescriber, unless there is an emergency. The employee has the right to a provider of second choice through notice to the employer or insurer. An employer may require an employee to submit to reasonable medical examinations for the purpose of reviewing claims for compensation. Out-of-state treatment requires an insurer's consent, unless it is based upon a referral from an in-state provider.

Is The Injured Employee Guaranteed A Job?

The employer may not "unreasonably" refuse to rehire an injured employee, if suitable employment is available within the employee's physical and mental limitations. If the employer has suitable employment available and unreasonably refuses to rehire the worker, the employer is liable for any lost wages, up to a total of one year's wages. The employer is not required to hold or create a job to guarantee the employee a job after an injury.



WKC-7317-P (R. 4/2017)

What If I Suspect Fraud?

dwd.wisconsin.gov/wc/insurance/fraud/

If you suspect fraud from an employee, employer, medical provider or insurance carrier, you may report it to the Worker's Compensation Division. The Division has an agreement with the Department of Justice for assistance with investigating and prosecuting fraud.

Questions about Worker's Compensation should be directed to:

Wisconsin Department of Workforce Development
Worker's Compensation Division
Room C100
201 E. Washington Avenue
P.O. Box 7901
Madison, WI 53707-7901

(608) 266-1340
(608) 267-0394 (Fax)

Website: dwd.wisconsin.gov/wc/

DWD is an equal opportunity employer and service provider. If you have a disability and need assistance with this information, please dial 7-1-1 for Wisconsin Relay Service. Please contact the Workers Compensation Division at (608) 266-1340 to request information in an alternate format, including translated to another language.

Wisconsin Worker's Compensation Law

EMPLOYER FACTS

STATE OF WISCONSIN



Department of Workforce Development

Worker's Compensation



What Is Worker's Compensation?

dwd.wisconsin.gov/dwd/publications/wc/WKC_13328_P.pdf

Worker's compensation is a system of no-fault insurance that pays benefits to employees for injuries or diseases related to the employee's work. In return for prompt and certain payment of benefits to an employee, an employer's liability is limited.

Who Must Have Worker's Compensation Insurance?

Most Wisconsin employers are required by law to have worker's compensation insurance, including:

- ◆ Employers who employ 3 or more workers on a full-time or part-time basis must have insurance.
- ◆ Employers who employ 1 or more workers on a full-time or part-time basis and who pay gross, combined wages of \$500 or more in any calendar quarter for work done in Wisconsin must have insurance by the 10th day of the first month of the next calendar quarter.
- ◆ Farmers employing 6 or more workers on any 20 days during a calendar year must have insurance 10 days after the 20th day of employment.

Are There Any Exemptions?

There are special provisions in the law covering independent contractors. An independent contractor, sub-contractor or owner/operator may actually be a statutory employee of the employer for whom he or she is working, unless they meet the Workers Compensation 9-point test under s. 102.07(8)(b) of the Wisconsin statutes. An independent contractor, sub-contractor or owner/operator who employs others must provide insurance for employees, as well as obtain insurance in his or her personal or trade name. No employer may elect to be under the insurance coverage of another employer or contractor. Independent contractors who do not have employees or who are not required to be insured may choose to purchase insurance for self-coverage. The policy must be endorsed to name the sole proprietor or partners for them to be covered. Employers and independent contractors may purchase insurance without personal benefit coverage. Find more online at:

dwd.wisconsin.gov/dwd/publications/wc/WKC_13324_P.pdf

In addition, there are specific provisions under s. 452.38 for a real estate broker, agent or salesperson that may exempt them from the Act. For more information, visit:

dwd.wisconsin.gov/dwd/publications/wc/WKC_10466_P.pdf

How About Sole Proprietors, Partners and Limited Liability Companies?

dwd.wisconsin.gov/dwd/publications/wc/WKC_13964_P.pdf

Sole proprietors, partners and members of limited liability companies are not considered or counted as employees. Generally, policies exclude sole proprietors, partners and members of limited liability companies, unless they are specifically endorsed to include them. Sole proprietors, partners and members of limited liability companies may voluntarily purchase insurance to cover their own work-related injuries and illnesses.



What About Corporations?

Corporate officers are employees. Generally, policies covering corporations include corporate officers. In closely held corporations with not more than 10 stockholders, no more than 2 officers can be excluded from insurance coverage. If the corporation has other employees and/or officers, a policy is required and the election must be made by endorsement on the worker's compensation policy. Officers who have made this election will still be counted in determining whether the employer is subject to the Worker's Compensation Act. If a closely held corporation has no more than 2 corporate officers and has no other employees, a worker's compensation policy is not required, if both officers elect not to be subject to the Worker's Compensation Act. This election must be completed by filing a Corporate Officer Option Notice with the Worker's Compensation Division.

Who Pays For Worker's Compensation Insurance?

The employer pays for the insurance and may not withhold, deduct or collect payment for premiums from any employee or any other person. Agreements made by employees who waive rights to compensation are not valid.

What Will Insurance Cost and Where Do Employers Get It?

wcrb.org

The cost of insurance will vary and is based on payroll. The amount due is determined through approximately 650 separate job classifications rated on past experience in the industry. Insurance will cost more for most hazardous occupations. With approval of the Commissioner of Insurance, rates are set statewide by the Wisconsin Compensation Rating Bureau (WCRB). To obtain a policy, there are approximately 400 insurance companies licensed to write Worker's Compensation insurance in Wisconsin. If any insurance carrier denies your application for insurance, you may apply to another carrier or to the WCRB for assigning an insurer to write a policy for you. The cost is the same for assigned coverage.

Contact WCRB:

20700 W. Swenson Drive, Suite 100
Waukesha, WI 53186
(262) 796-4540

What Is Self-Insurance?

Approximately 180 private sector and 55 municipal employers are self-insured. Self-insured entities pay their claims using their own funds, instead of purchasing insurance. Self-insurers must have written approval from the Worker's Compensation Division before becoming self-insured. The approval process includes submitting an application with 5 years of audited financial data and documentation demonstrating expertise in safety and claims management. Self-insurers are required to have excess insurance and other security to protect against potential claims.

What Are The Penalties For Failure To Insure?

The penalty for any lapse in worker's compensation coverage is twice the amount of premium not paid during the uninsured time period or \$750, whichever is greater. An employer who has a coverage lapse of 7 consecutive days or less is subject to a \$100 penalty for each uninsured day up to 7 days, if the employer has not previously had an illegal lapse in coverage and that no injury occurred during the uninsured period. In addition, employers that fail to obtain required insurance may be ordered by the Worker's Compensation Division to cease operations until coverage is obtained.

What If An Injury Occurs Without A Policy?

dwd.wisconsin.gov/wc/employers/uef_info_doc.htm

The Uninsured Employers Fund (UEF) pays benefits on valid claims filed by employees who are injured while working for illegally uninsured employers. When an employee files a compensable claim, the UEF pays benefits as if the uninsured employer had been insured. The uninsured employer is required to reimburse the UEF for all costs of a paid claim. The uninsured employer is personally liable to reimburse the UEF for benefit payments to an injured employee. Aggressive collection, including warrants, levies, garnishment and execution against property, are used to ensure reimbursement. The normal exemptions of property from seizure and sale on execution of a judgment do not apply to uninsured employers.

What Benefits Are Payable To An Injured Employee?

- ◆ All reasonable and necessary medical costs.
- ◆ Lost time benefits for wage loss (temporary disability) while recovering from an injury. These are based on two-thirds of the employee's wage rate up to a specified maximum.
- ◆ Benefits for permanent disability, if the employee does not fully recover from the injury. The amount of benefit depends on the severity of the permanent disability.
- ◆ Job retraining or placement.
- ◆ Death benefits and burial expenses up to specific limits.

What Liability Is Covered Under A Policy?

Any worker's compensation insurance policy covers liability for compensation and medical expenses for all employees. Policies do not cover:

- ◆ Penalties for false reporting.
- ◆ Penalties for refusal to rehire an injured employee, if otherwise medically able.
- ◆ Increased penalties for safety violations.
- ◆ Illegal employment of a minor.
- ◆ Penalties for untimely payments caused by delays in reporting.



Work Opportunity Tax Credit (WOTC)

What is the Work Opportunity Tax Credit (WOTC)?

The Work Opportunity Tax Credit (WOTC) is a federal income tax credit designed to help people gain on-the-job experience and achieve better employment outcomes. The WOTC program offers federal tax credits to employers as an incentive to hire people in several specific target groups.

Who qualifies for the WOTC?

WOTC applies only to **new** employees. The new employee must belong to one of the following target groups:

- **TANF Recipients:** a member of a family who has received or is receiving Temporary Assistance to Needy Families (TANF) or Aid to Families with Dependent Children (AFDC) or a successor program. Employee must have received benefits for at least 9 of the last 18 months ending on the hiring date.
- **Veterans:** a veteran AND a member of a family that has received food stamps for at least 3 months in the last 15 months ending on the hiring date. **Disabled Veterans:** a veteran who is entitled to compensation for a service-connected disability and has a hiring date not more than one year after discharge or release from active duty, or has been unemployed for a period or periods totaling at least six months during the one-year period ending on the date of hire.
- **Unemployed Veteran:** a veteran unemployed at least four weeks or six months or more in the year prior to being hired.
- **Ex-Felons:** convicted of a felony or released from prison for a felony within one year of the date of hire.
- **Vocational Rehabilitation Referrals:** has a disability serious enough to be a barrier to employment AND is referred to an employer upon completion of or while receiving rehabilitation services under a State rehabilitation plan or a program approved by the Department of Veterans Affairs. Services must have been received no longer than 2 years before the Hire Date.
- **Food Stamp Recipients:** 18-39 years old AND a member of a family that has received food stamps for the last 6 months or received food stamps for at least 3 of the last 5 months, but is no longer eligible to receive them.
- **Supplemental Security Income (SSI) Recipients:** an individual who received SSI benefits for any month within the last 60 days ending on the hire date.
- **Long-term Family Assistance Recipients (LTFA):** an individual may be certified as an LTFA

[Submit Applications](#)

[Contact Us](#)
 Email - [WOTC Staff](#)

On this page ...:

-
-
-
-
-
-
-
-



recipient if he/she is a member of a family that:

- Received TANF payments for at least 18 consecutive months ending on the hiring date or;
- Received such family assistance for a total of at least 18 months (whether or not consecutive) after August 5, 1997 if the individual is hired within two years after the date that the 18 month total is reached or;
- Stopped being eligible for assistance after August 5, 1997 due to federal or state law limits and the individual is hired not more than two years after such eligibility for assistance ends.

Long-term Unemployed Recipient (LTUR): An individual hired after December 31, 2015 who is in a period of unemployment that is not less than 27 consecutive weeks, and includes a period (which may be less than 27 consecutive weeks) in which the individual received unemployment compensation under state or federal law.

How Much Does an Employer Save with WOTC?

Employers can claim up to 40% of the first \$6,000 in qualified first-year wages for a maximum credit of \$2,400 per new hire.

Calculation of WOTC tax credit

The tax credit for WOTC new hires except LTFA is:

- 25% for those employed at least 120 hrs (maximum credit \$1,500);
- 40% for those employed at least 400 hrs (maximum credit \$2,400); and
- No credit allowed for second-year wages

For Long-Term Family Assistance -- tax credits can be earned for the first two years of employment, wages are capped at \$10,000:

- 40%, for those employed at least 400 hours the first -year (\$4,000 maximum credit);
- 50% for those employed at least 400 hours the second year (\$5,000 maximum credit);
- Maximum credit of \$9,000;

For Disabled Veterans discharged within a year, wages are capped at \$12,000:

- 25%, for those employed at least 120 hrs but less than 400 hours (\$3,000 maximum credit);
- 40%, for those employed at least 400 hours (\$4,800 maximum credit);

For Unemployed Disabled Veterans -- wages are capped at \$24,000:

- 25%, for those employed at least 120 hrs but less than 400 hours (\$6,000 maximum credit);
- 40%, for those employed at least 400 hours (\$9,600 maximum credit);

For Unemployed Veterans -- wages are capped at \$14,000:

- 25%, for those employed at least 120 hrs but less than 400 hours (\$3,500 maximum credit);
- 40%, for those employed at least 400 hours (\$5,600 maximum credit);

No credit allowed for employees who work less than 120 hours.

How does an employer apply for the credits?

1. Complete **BOTH SIDES** of the [IRS Form 8850](#), "Work Opportunity Credit Pre-Screening Notice and Certification Request" . The job applicant should complete the front side, and the employer or representative must complete the back side of the form on or before the job offer date.

The 8850 form must be complete in every detail.

Note: This document must be entered or uploaded in the [eWOTC](#) system or mailed to the WOTC Office at the DWD address below within 28 days of the job start date or the application will be denied (no exceptions).

The IRS requires original signatures, therefore, no faxes or photocopies of the forms are allowed. ([IRS Form 8850](#))

2. Complete the [ETA Form 9061](#) (Individual Characteristics form) if the job applicant does not have a completed ETA Form 9062 from a service provider. Client service providers may provide job applicants with ETA Form 9062, "Conditional Certification", identifying them as a member of a WOTC target group.

Job applicants would then give this form to the potential employer to complete their portion of the form.

- Employer/Representatives using Form ETA 9061 **must** staple reasonable eligibility documentation of a target group to this form, or provide reasonable audit trail information in response No. 19 on the form. ([ETA Form 9061](#))
- When Conditional Certification form [ETA 9062](#) is used, the state or delegated agency representative providing service to the target group applicant must sign it. Employee would then provide this signed form to the employer. With the agency signature, no other documentation is required. ([ETA Form 9062](#))

Where to get documentation (Conditional Certification)

Many applicants have documentation of their eligibility; others may obtain confidential documentation about themselves from the relevant government or private non-profit service agency,

OR

You can ask the local agency (Job Placement, Counselor, Social Worker, Parole Officer, etc.) who has provided services to the applicant, to sign the Conditional Certification. When a conditional certification is obtained, no other documentation is required.

Agencies having signature authority

Any representative of the Department of Workforce Development; Job Centers, DVR or County Departments of Social Services or grantee agencies of the department. The Department of Corrections staff as well as many local agencies has authority to sign WOTC Conditional Certifications for their eligible clients.

3. Return all completed forms: [IRS 8850](#) and Individual Characteristics [ETA Form 9061](#) or if you received a completed Conditional Certification [ETA Form 9062](#) to your local Job Center or mail to:

*Department of Workforce Development (DWD)
Federal Tax Credits, Rm. G100
201 E. Washington Ave., PO Box 7972
Madison WI 53707-7972*

How to Claim the WOTC Tax Credit?

You file for the credit when you fill out your annual Business Federal Income Tax Forms. In addition to these forms, you will need an [IRS 5884 Form](#) and the Tax Credit Certification issued to you by the Wisconsin Department of Workforce Development Tax Credit Unit.

Any questions regarding the filing of the tax credit with the IRS may be addressed to the [IRS website](#) or their help line at 1-800-829-1040.

Questions and Assistance

For assistance contact your local Wisconsin Job Center.

[Wisconsin.gov](#)

[About Us](#)

[Newsroom](#)

[Public Records](#)

[Site Map](#)

[Website Policies](#)

[Jobs at DWD](#)

[Contact Us](#)

A proud partner of the  network