



*we help northern virginia*

**WORK**



**Business Services Guide**

## Dear Northern Virginia Business Leader:

On behalf of the Northern Virginia Workforce Investment Board, we are pleased to share our new and updated Northern Virginia Business Services Guide. This Guide summarizes the multiple business services that your company can utilize through the Northern Virginia **SkillSource** Centers in recruiting, hiring and retaining an exceptional workforce.

The Northern Virginia Workforce System is comprised of multiple **SkillSource** One-Stop Employment Centers and 19 partner organizations and is designed to attract and develop an outstanding workforce to meet your business needs. This Business Services Guide has been specifically designed to orient you to our services and activities that can help enhance your company's operations and profitability. As a public service, all of these programs are available without charge, except where company cost-sharing is mandated.

The Northern Virginia Workforce Investment Board represents more than 20,000 businesses and more than 1.9 million residents within Fairfax, Loudoun and Prince William counties and the cities of Fairfax, Falls Church, Manassas and Manassas Park. More information on the Board is available online at [www.myskillsource.org](http://www.myskillsource.org).

As Northern Virginia business representatives and leaders of the Northern Virginia Workforce System, we want to be a resource for your business success. We welcome your active participation as we continue developing a world-class workforce in Northern Virginia.

Sincerely,



A handwritten signature in blue ink that reads "Todd W. Rowley".

**Todd W. Rowley**  
NVWIB Chairman

Senior Vice President  
Cardinal Bank  
McLean, VA



A handwritten signature in blue ink that reads "Lesley N. Channell".

**Lesley N. Channell**  
NVWIB Vice Chairman

Vice President,  
Human Resources  
Reston Hospital Center,  
HCA Virginia Health System  
Reston, VA

### Employment Services Support Both Businesses and Job Seekers At No Cost with Satisfaction Guaranteed

The **SkillSource** program is an investment in companies and job seekers –no financial strings are attached. We are building the overall economic well-being of our community. Your continued success is a vital part of that goal.

We guarantee that you will find our staff accessible, courteous, and responsive. Working with us is easy – paperwork, if any, is minimal but when required our staff completes it quickly and efficiently.

### Services Provided to Employers

- Recruitment and Placement Assistance
- Business Service Center
- Federal Bonding Program
- Customized Occupational Skills Training
- On-The-Job Training Subsidies
- Transitional Work Experience Program
- Information On Employer Tax Credits (Federal & State)
- Rapid Response Services
- Incumbent Worker Training

## Customized Occupational Skills Training for New Hires

**SkillSource** can arrange for customized training of new employees hired through its centers. If an employer agrees to hire an eligible job seeker, the center may pay for the approved cost of occupational skills training on behalf of the employer.

*Training is designed to meet the employer's specific hiring needs and job requirements*

### Types of Training Provided

Training can be arranged for a wide range of occupations that include clerical/administrative support, medical assistants, medical coders, paralegals, dental assistants, certified nursing assistants, computer networking specialists and programmers, help desk technicians, construction workers and many, many more.

Customized training differs from On-the-Job Training (OJT) in that it is generally delivered in a classroom setting before or after normal work hours. Training may also occur prior to the official start date of the new employee. Customized training must be requested, approved and arranged prior to the start of employment.

### Training Providers

**SkillSource** Centers can assist an employer with selecting an appropriate trainer from its certified vendor list. **SkillSource** does not conduct the customized training but instead contracts it to a variety of certified training vendors that include the public school system, Northern Virginia Community College, George Mason University and a host of private trainers who provide specialized training in a number of areas. Spending caps do exist and your **SkillSource** representative can provide you with additional information.

### Training Highlights

- No-cost training to provide new or enhanced skills to eligible new employees
- Increases the new employee's job performance and satisfaction
- Employers select the trainer of their choice from a certified list
- Choose from a wide range of training that matches an employer's hiring needs

For additional information, contact **James Do at (703) 533-5471 or [james.do@fairfaxcounty.gov](mailto:james.do@fairfaxcounty.gov)**.

## On-The-Job Training Subsidies for Newly-Hired Employees

Employers can substantially lower their training cost for newly-hired employees by taking advantage of On-The-Job Training (OJT) wage subsidies. These wage subsidies can be used in a number of regional industry clusters (see chart below) and can support up to 50% of a new worker's wages for 3 to 5 months.

Wage subsidies support regional employers in hiring and training local workers

The benefits of using OJT subsidies include:

- New employees earn wages while they learn new skills.
- Employers substantially lower their training costs.
- Reimbursement for wages is timely, based on a pre-approved OJT agreement.
- Employers train employees "their way" to assure maximum performance.

After the OJT subsidy period, it is expected that employers will retain workers in permanent employment. New employees must qualify for OJT subsidy services prior to beginning employment. A **SkillSource** center representative can assist you with employees' eligibility for OJT subsidies and the training agreement approval process.

### On-The-Job Training Wage Subsidies Authorization Options

Regional Industry Cluster	Total OJT Contract Term	Median Regional Hourly Wage	Minimum Hourly Wage Subsidized*	Maximum Hourly Wage Subsidized Rate
Retail	3 Months	\$10.19	\$9.00/hr.	\$4.50/hr.
Construction	3 Months	\$15.15	\$11.50/hr.	\$5.75/hr.
Business Services/ Administrative Support	5 Months	\$22.92	\$15.00/hr.	\$7.50/hr.
Health Care	5 Months	\$12.21	\$11.00/hr.	\$5.50/hr.
Information Technology	5 Months	\$29.65	\$22.00/hr.	\$11.00/hr.

\* On-The-Job training contracts may be initiated with an employer at an hourly subsidized wage rate level lower than the Authorization Level with the specific written approval of the **SkillSource** Group/NVWIB Executive Director.

For additional information on OJT subsidies, please contact **Mouly Aloumouati** at **(703) 303-1140** or at [mouly.aloumouati@fairfaxcounty.gov](mailto:mouly.aloumouati@fairfaxcounty.gov).

# Rapid Response Services

## Rapid Response Services for Employers

The Northern Virginia **SkillSource** Centers, in cooperation with, and through the Virginia Community College System (VCCS), frequently assist with Rapid Response Services available through the State and delivered at the local level.

Rapid Response Services are available in layoffs that involve 25 or more workers, and plant closings or mass layoffs that affect fewer than 25 employees but occur in a business or industry that forms the economic base of a small community (population 50,000 or less). Workers affected by layoffs of under 25 individuals, who do not receive Rapid Response Services through the State, may access Workforce Investment Act (WIA) services directly through their local Workforce Investment Board (WIB).

Services are designed to help employers manage the multiple priorities created by a layoff at no cost. The sooner workers start to manage the job transition, the better the outcome for themselves and the employer. Studies show that change can be smoother once workers know that people are concerned about their transition.

Rapid Response Services can help employers:

- Better manage human resource needs, unemployment insurance costs and workers' compensation insurance costs during the transition.
- Assist affected employees return to work and maintain their standard of living.
- Demonstrate good corporate citizenship in the community.

A Rapid Response Team has been established by the VCCS to provide employment transition information to dislocated workers covered by the Worker Adjustment and Retraining Notification Act (WARN). The information identifies resources and services available for career planning, classroom training opportunities, financial guidance, job placement assistance, unemployment benefits, stress counseling and much more.

For additional information on Rapid Response Services, please contact **Gregory Vaughn at (703) 425-5717 or at [gvaughn@nvcc.edu](mailto:gvaughn@nvcc.edu)**.

*When called upon by the State Rapid Response Unit, the **SkillSource** Centers pitch in to provide onsite services both to the employer and affected workers*

# Recruitment and Placement Assistance

## Onsite Recruitment and Placement Assistance for Employers

Our immensely popular onsite recruitment service has been used by numerous employers. This service allows participating employers to use a **SkillSource** Center to interview potential job candidates. It is especially effective when an employer is hiring large numbers for entry-level positions. **SkillSource** Centers are conveniently located in Fairfax, Prince William and Loudoun Counties to attract job seekers from all geographic areas of the region.

Using **SkillSource** facilities for hiring has many benefits

A sample of employers who have recently used **SkillSource** facilities for onsite recruitment includes:

- Aramark
- Aerotek
- Asian Pest Control
- Fairfax County Public Schools
- Federal Express
- Gate Gourmet
- HADPRO
- Macy's
- Net100, Ltd.
- United Parcel Service
- U.S. Bureau of the Census
- U.S. Transportation Security Administration

**SkillSource** facilities are open Monday through Friday with the ability to accommodate a flexible schedule for employers wishing to use this service.

The benefits of using **SkillSource** facilities for hiring include:

- Referrals of prescreened job candidates who voluntarily express an interest to work for the participating employer.
- Access to online job applications and assessments using our computers.
- A comfortable and neutral environment to meet and interview job seekers who are generally available for work immediately.
- The ability to personalize your hiring efforts and lower the cost of extended hiring campaigns.

Employers may rely on the **SkillSource** Center staff to refer job seekers or may also post advertisements directing job seekers from the general public to our centers on a specified date and time. This approach has been especially valuable to employers opening new business locations and hiring large numbers of new employees.

Whether your hiring needs are ongoing or seasonal in nature, our onsite recruitment service is very popular with many employers and has proven to be an effective way to hire the right people for the job in a timely and cost-effective manner.

Job fairs occur once or twice a week in the center. They vary in size depending on which employers are participating. They are typically customized or targeted to better meet the needs of both employers and job seekers.

If space permits, multiple employers may use a **SkillSource** facility on the same day creating a high-energy job fair environment.

For more information on this beneficial service, please contact **James Do at (703) 533-5471 or by e-mail at james.do@fairfaxcounty.gov.**

# Federal Bonding Program

## Federal Bonding Program for Employers

The Federal Bonding Program (FBP) provides individual fidelity bonds to employers for job applicants who may be denied coverage by commercial carriers because of:

- Record of arrest, conviction or imprisonment
- History of drug or alcohol abuse
- Lack of employment history
- Poor credit history
- Dishonorable military discharge

Each bond is for \$5,000 of coverage for a six-month period beginning the first day of employment. FBP coverage is provided at no cost to the employer or job applicant. Self-employed individuals do not qualify. If a bond continues to remain a condition of employment after the first six-month period, employers may request a renewal for an additional six months. Only one renewal per bond is allowed. After the renewal, the employer may purchase the bond through the contracted insurance company at current commercial rates.

The benefits of the Federal Bonding Program for employers include:

- Bond coverage is provided at no cost to the employer.
- Coverage is effective the first day of employment.
- The employer gets a skilled worker without the risk of potential theft or dishonesty.
- There are no documents to sign or paperwork to complete.
- The bond has no deductible and reimburses the employer for any loss due to theft within the specified six-month period.

To receive a federal bond, the employer must provide a firm job offer with a start date of employment. The job must be full-time, steady work with a reasonable expectation of permanence. Either the employer or the job seeker may request the issuance of a bond. The request should be made to your local **SkillSource** Center. A staff person will complete and transmit your application for a bond.

For additional information on the Federal Bonding Program, please contact **Kellan Graves at (571) 722-3461 or at [kellan.graves@fairfaxcounty.gov](mailto:kellan.graves@fairfaxcounty.gov)**.

*Since the program's inception in 1966, over 44,000 bonds have been issued*

# Employer Federal Tax Credits Information

*Filing for tax credits is an easy process that can provide substantial savings off the bottom line*

## Work Opportunity Tax Credit Program

The Small Business and Work Opportunity Act of 2007 reauthorized the Work Opportunity Tax Credit (WOTC) for employers who hire individuals consistently facing significant barriers to employment. Employers can earn as much as \$2,400 for each new adult hire, \$1,200 for each summer youth hire, \$4,800 for each new disabled veteran hire, and \$9,000 for each new long-term TANF recipient hired over a 2-yr. period. The number of new hires who can qualify employers for these credits is unlimited. For specific details about the benefits of this program, and the requirements for eligible employees, contact the Virginia Employment Commission (VEC) at (804) 786-2887.

Employers must apply for and receive certification from the VEC that their new hire belongs to a designated group of job seekers eligible for the WOTC program before claiming it on their federal income tax return. These groups include:

- Qualified Temporary Assistance for Needy Families (TANF) Recipients
- Qualified Veterans
- Food stamps (SNAP) Recipients
- Summer Youth Employees
- Vocational Rehabilitation Referrals
- Ex-Felons
- Supplemental Security Income (SSI) Recipients
- Disconnected Youth

Full details of qualifications are listed on the IRS Instructions for Form 8850 and can be viewed online and downloaded from [www.irs.gov/pub/irs-pdf/i8850.pdf](http://www.irs.gov/pub/irs-pdf/i8850.pdf).

To apply, employers need only complete two simple forms:

- IRS form 8850, (Rev. 8-2009). This form must be mailed to the VEC no later than the 21st day after the job applicant begins work. A copy may be found at [http://www.doleta.gov/business/Incentives/opptax/PDF/WOTC\\_IRS\\_Form\\_8850.pdf](http://www.doleta.gov/business/Incentives/opptax/PDF/WOTC_IRS_Form_8850.pdf)
- U.S. Department of Labor ETA form 9061, (Rev. 8-2009). A copy and instructions may be found at [http://www.doleta.gov/business/Incentives/opptax/PDF/WOTC\\_ETA\\_Form\\_9061.pdf](http://www.doleta.gov/business/Incentives/opptax/PDF/WOTC_ETA_Form_9061.pdf)

For specific details about job seeker eligibility and the application process for these tax credit programs, please contact **Mouly Aloumouati at (703) 303-1140 or at [mouly.aloumouati@fairfaxcounty.gov](mailto:mouly.aloumouati@fairfaxcounty.gov)**.

## Center for Business Planning and Development

The Center for Business Planning and Development is located in Annandale and is a partnership among the Northern Virginia Workforce Investment Board, the Business Development Assistance Group ([www.bdag.org](http://www.bdag.org)) and the Fairfax County Department of Family Services. The mission of the center is to provide resources and technical assistance to emerging entrepreneurs and existing businesses throughout Northern Virginia.

*Your resource for  
building business  
as an entrepreneur*

The center offers a state-of-the-art conference room equipped with video projection services and a computer lab with five high-speed computers, all of which are available for use at no charge. The center also offers extensive labor market information, business print publications, reference materials and other resources in a variety of languages. Workshops are conducted on a wide range of topics including:

- How to Start a Business
- Writing a Business Plan
- Business Licensing, Permit and Certification Assistance
- Business Training Workshops

One-on-one counseling services are also available to assist prospective entrepreneurs in identifying the steps that are needed to start a business and to provide technical assistance in essential operational and legal procedures.

Online information is available at [www.myskillsource.org](http://www.myskillsource.org).

For more information, please visit:

### **Center for Business Planning and Development**

7611 Little River Turnpike, Suite 335W  
Annandale, VA 22003  
(703) 538-7412

# Virginia Worker Retraining Tax Credit

## To Qualify

This credit allows an employer to claim a tax credit for the training costs of providing eligible worker retraining to qualified employees for taxable years beginning on or after January 1, 1999.

The credit may be applied against individual income tax, estate and trust tax, corporate income tax, bank franchise tax, and taxes imposed on insurance companies and utility companies.

## Eligible Worker Retraining

Eligible worker retraining includes approved non-credit courses provided by any of the Commonwealth's community colleges or a private school. It also includes credit or non-credit retraining courses undertaken through an apprenticeship agreement approved by the Virginia Apprenticeship Council.

## How Much is the Credit?

Generally, the credit is 30% of all classroom training costs but is limited to up to \$100 annual credit per student if the course work is incurred at a private school. The Department of Taxation is authorized to issue up to \$2,500,000 of retraining credits annually. If total requested credits exceed this amount, the Department of Taxation will prorate the authorized credits.

Credits taken may not exceed your tax liability in any one taxable year. Unused credits may be carried forward for three years.

## Employer Certification

Employers must apply for certification of the amount of allowable credit using Form WRC. All WRC applications requiring course approval must be sent to the Virginia Department of Business Assistance, 707 East Main Street, Suite 300, Richmond, VA 23219 by April 1 following the year that the expenditures were paid or incurred. Applications requesting apprenticeship retraining credit must be sent to the Virginia Department of Taxation, Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715 by the same April 1 deadline.

The Department of Taxation will notify WRC applicants of their allowable credit by June 30.

## Other Information

For information on pre-approved apprenticeship programs, contact your Virginia Department of Labor and Industry apprenticeship representative. For information on non-credit course approval, contact the Virginia Department of Business Assistance.

## To Claim the Credit

Individual filers complete Schedule CR, Part XVI, and corporate filers complete Form 500CR, Part XVII, to claim this credit.

Reference: Virginia Code 58.1 - 439.6.

**File by April 1. This credit must be approved before being claimed on your return.**

See the separate instructions before completing this form.

<b>Business Type:</b> <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company (LLC)	Name	Federal Employer Identification Number or Social Security Number
	Trading As	
	Street Address	
	City, State, ZIP Code	NAICS Code

**Approval of courses and apprenticeship programs is required. See instructions for details, including when and where to file.**

- Have you applied for any other credits this year? If yes, indicate which credit(s) \_\_\_\_\_
- If application is based on noncredit courses and apprenticeship program: Complete Parts I, II and III below. File Form WRC with the Virginia Department of Business Assistance.
- If application is based only on noncredit courses: Complete Parts I and II below. File with the Department of Business Assistance.
- If application is based only on apprenticeship program: Complete Parts I and III below. File with the Department of Taxation.

**Part I - Description of Business Activities** - Describe the principal activity of your business:

\_\_\_\_\_

\_\_\_\_\_

**Part II - Tax Credit Based on Noncredit Courses From a Community College or Private School** - Complete Schedule 1 (Form WRC), then enter the total number of courses for which this credit will be claimed and the total credit requested. Complete a separate Schedule 1 for each noncredit course. See instructions for more information.

	Total Number of Courses	Total Tax Credit Requested (From WRC, Sch. 1, Col. E)
Total Tax Credit Requested for Noncredit Courses From Schedule 1 (Form WRC)	_____	_____

**Part III - Tax Credit Based on Apprenticeship Program** - Complete Schedule 2 (Form WRC), then enter the name of each apprenticeship program approved by the Virginia Apprenticeship Council for which this credit will be claimed, the total cost and credit requested.

Program Name	Total Number of Programs	Total Number of Apprentices	Total Credit Requested (From WRC, Sch. 2, Col. E)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Declaration** - I, the undersigned officer or other person authorized to act on behalf of the business entity, have read and understand the limitations and restrictions set forth for this credit application.

Taxpayer Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_

Tax Preparer Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_

Preparer Address: \_\_\_\_\_

**Schedule 1  
Form WRC**

**Worker Retraining Tax Credit Application for  
Noncredit Courses to be Approved by VDBA**

Tax Year Ending \_\_\_\_\_, \_\_\_\_\_

Page \_\_\_\_ of \_\_\_\_

Complete a Schedule 1 for each course.

Name as it Appears on Form WRC		FEIN or SSN	This section to be completed by the Virginia Department of Business Assistance.  Course Is:  <input type="checkbox"/> Approved  <input type="checkbox"/> Not Approved
List each noncredit course from a Virginia community college or a school approved by the Virginia Department of Business Assistance for purposes of claiming this credit. Complete a separate Schedule 1 for each course. See the definition of "eligible worker retraining" in the instructions before completing this Schedule.			
A.	Name of School	Contact	
	Type (Check One) <input type="checkbox"/> Community College <input type="checkbox"/> Private School	Phone Number	
B.	Course Title	Course Number	
C.	Course Description, Including Dates, and Prerequisites:		
		Signature	
		Name Printed	
		Phone	

**Qualifying Employees Taking Qualifying Noncredit Courses** A qualified employee cannot be a relative of any owner or the employer claiming the credit and cannot own, directly or indirectly, more than 5% in value of the outstanding stock of a corporation claiming the credit. See the "Qualified Employee" section of the instructions.

	Column A Employee Name and SSN	Column B Date Course Completed	Column C Course Cost	Column D Date Paid	Column E Credit Requested*
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

	Total for This Page
--	---------------------

	Enter on Page 1 Only - All Other Page Totals Combined
--	---

	Enter in Part II, Form WRC, <b>Total of All Pages</b>
--	---

\* 30% of Column C costs or, if a private school, up to \$100 per employee.

Attach this schedule to Form WRC along with a copy of all documentation used to complete this form including enrollment forms from the school showing classes taken and payments made.

**Schedule 2  
Form WRC**

**Worker Retraining Tax Credit Application Schedule - Retraining Courses  
Undertaken Through an Approved Apprenticeship Program**

Tax Year Ending \_\_\_\_\_, \_\_\_\_\_

Page \_\_\_\_ of \_\_\_\_

Name as It Appears on Form WRC		FEIN Or SSN						
Column A		Column B		Column C		Column D		Column E
Employee Name and SSN*		School Name	Check Box if Private	Course Name	Completion Date	Course Cost	Date Paid	Credit Requested**
1.			<input type="checkbox"/>					
2.			<input type="checkbox"/>					
3.			<input type="checkbox"/>					
4.			<input type="checkbox"/>					
5.			<input type="checkbox"/>					
6.			<input type="checkbox"/>					
7.			<input type="checkbox"/>					
8.			<input type="checkbox"/>					
9.			<input type="checkbox"/>					
10.			<input type="checkbox"/>					
Total of Column E for This Page								
Enter on Page 1 Only, All Other Pages' Column E Totals Combined								
Enter on Page 1 Only: Total Credit Requested for All Pages - Total for Page 1 Plus All Other Page Totals Above. Enter in Part III Form WRC								

\* A qualified employee cannot be a relative of any owner or the employer claiming the credit and cannot own, directly or indirectly, more than 5% in value of the outstanding stock of a corporation claiming the credit. See the "Qualified Employee" section of the instructions.

\*\* 30% of Column D costs or, if a private school, up to \$100 per employee. Attach this Schedule to Form WRC. Also attach a signed copy of:  
 1. An Apprenticeship Action Form is required for each student. Applications will not be processed without this form. Students without the form will be excluded from the credit amount granted.  
 2. Proof of payment by the employer.

# Instructions For Form WRC Worker Retraining Tax Credit Application

## GENERAL INFORMATION

The Worker Retraining Tax Credit may be claimed by employers who provide qualifying retraining for their employees through noncredit classes approved by the Virginia Department of Business Assistance (VDBA) or through an apprenticeship agreement approved by the Virginia Apprenticeship Council. For qualified employees who attend Virginia community colleges the employer can claim 30% of all training costs. For those employees who attend private schools, the employer may claim the actual costs up to \$100 per qualified employee. Qualifying apprenticeship programs may include credit and noncredit classes.

The total retraining credits granted to all employers is limited to \$2,500,000 for each year. If the total qualifying credits exceed this amount, the credit will be prorated. Employers must apply for their share of the available credit by filing Form WRC with the VDBA or Department of Taxation, as applicable, to determine their proportionate share of the credit. Notification of the authorized credit amount must be received before the credit may be claimed on the tax return.

The credit is allowable against the individual income tax, estate and trust tax, corporation income tax, bank franchise tax and taxes imposed upon insurance companies and utility companies (under Va. Code §§ 58.1-2501 et seq. and 58.1-2626 et seq.). This credit is nonrefundable, but excess credit may be carried forward for the next three taxable years. No credit can be carried back to a preceding taxable year.

## PROCESS OVERVIEW FOR CLAIMING THIS CREDIT

Claiming this credit takes the following three-step process. Definitions used to qualify training are after Step 3.

### Step 1: Determine Eligibility of Courses or Apprenticeship Programs for Credit

**Noncredit Courses:** Employers seeking this credit will have retrained employees through noncredit courses. To determine if the training will qualify for this credit, complete Parts I, II, and Schedule 1 of Form WRC and send it to **Virginia Department of Business Assistance, P. O. Box 446, Richmond, VA 23218-0446**. For questions, call the VDBA at 804-371-8200. VDBA will determine if the course qualifies as eligible retraining. VDBA will forward this determination to Department of Taxation for Step 2.

**Apprenticeship Programs:** Employers seeking this credit will have retrained employees in a Virginia Apprenticeship Council approved program under the Voluntary Apprenticeship Act. For program information, call Department of Labor and Industry at 804-786-8009.

File Form WRC, completing Parts I, III and Schedule 2 (see **Exception** below), with the **Department of Taxation, Tax Credit Unit, P. O. Box 715, Richmond, VA 23218-0715**, to determine program applicability and authorized credit.

**EXCEPTION:** If applying for retraining credits for noncredit courses and an apprenticeship program, complete all of Form WRC and file it with VDBA. After processing Schedule 1, VDBA will send Form WRC to the Department of Taxation.

## Step 2: Requests for Additional Information and Notification of Authorized Credit

**Additional information:** If the Departments of Business Assistance or Taxation need additional information they will contact you by **May 1** and you will have until **May 15** to respond. If you have not received acknowledgment of your application from the Department of Taxation by May 31 please call **804-786-2992**.

The Department of Taxation will notify you of your total worker retraining credit by **June 30**.

**Extension of time for filing:** If the tax return upon which this credit will be claimed is due on or before May 1, you may need to file an automatic extension payment for any tax due or file an amended return upon receipt of the credit information.

## Step 3: Claim Worker Retraining Credit on Your Return

After receiving notification of authorized credit, claim the credit on the applicable Virginia tax return. See the tax return instructions for computation and attachment details.

## DEFINITIONS

**“Eligible Worker Retraining”** means the retraining of a qualified employee that promotes economic development. Retraining of a qualified employee will promote economic development when the employment brings new income into Virginia, stimulates additional employment, improves existing processes, products or services, or is the basis for further economic growth. The retraining can be accomplished through (i) noncredit courses at any Virginia community college or a private school or (ii) worker retraining programs undertaken through an apprenticeship agreement approved by the Virginia Apprenticeship Council.

**“Noncredit Courses”** include, but are not limited to:

- specific job-related skills/studies;
- computer training due to process or equipment change of entry-level computer skills (ongoing computer software upgrades are not included);
- continuous improvements such as team building and quality training;
- management and supervisory training;
- safety and environmental training programs; and
- credit or noncredit approved apprenticeship courses.

**“Qualified Employee”** means an employee who works in a full-time position requiring a minimum of 1,680 hours in the normal year of the employer’s operation and standard fringe benefits are offered to the employee. Employees eligible to take credit or noncredit courses undertaken through a registered apprenticeship agreement must be employed in a full-time position requiring a minimum of 1,924 hours in the normal year of the employer’s operation unless otherwise approved by the Virginia Apprenticeship Council. A qualified employee shall not be a spouse, child, grandchild, parent or sibling of an employer, or in the case of a corporation, an individual that owns, directly or indirectly, 5% or more of the corporation’s stock. Employees in seasonal or temporary positions are not qualified for this program.

**“Retraining”** means an upgrade in training for existing employees, which is identified as essential to the production or distribution of a product, rendering services or retraining provided through an apprenticeship agreement approved by the Virginia Apprenticeship Council.

**“Standard Fringe Benefits”** means the benefits that a particular employer offers to its full-time employees.

**“Training Costs”** means instruction, instructional materials, facilities fees and other costs determined to be necessary to the delivery of the training. Trainee wages and curriculum development costs are not covered.

### **INSTRUCTIONS FOR COMPLETING FORM WRC**

When completing Form WRC, remember that claiming the credit is a multi-step process. Complete Form WRC and the required schedules using the definitions listed earlier in these instructions. To assist you in completing Schedules 1 and 2 correctly, review these definitions: Eligible worker retraining, qualified employee, noncredit courses, retraining, standard fringe benefits and training costs.

#### **Part I - Description of Business Activities**

Enter the principal activity of the business.

#### **Part II - Credit Based on Noncredit Courses From a Community College or Private School**

Credit will be granted for retraining through noncredit courses approved by the Virginia Department of Business Assistance.

Complete Schedule 1 (Form WRC). If additional space is needed, attach a separate page. Complete a separate Schedule 1 for each course for which the credits are requested. Enter the total number of courses and total credit requested for training costs for approved courses in the space provided in Part II of the Form WRC.

#### **Part III - Credit Based on Apprenticeship Programs**

Credit will be granted for apprenticeship programs (approved by the Virginia Apprenticeship Council through the Virginia Department of Labor and Industry) which meet the qualifications for this credit. See the definitions provided earlier in these instructions, before completing this section.

Complete Schedule 2 (Form WRC).

- If you have more than one school, then use a separate Schedule 2 for each school.
- Enter the student names in alphabetical order.
- If including additional summary worksheets, submit one worksheet for each school and complete all fields as listed on Schedule 2 (list student names in alphabetical order, school name, course name, etc.).
- Organize each school in a separate folder with Form WRC, Schedule 2, invoices, Labor Department Apprenticeship Form and copies of E-checks or cancelled checks.

See the definitions listed in these instructions before completing Schedule 2 to ensure that the training costs and employees listed qualify for the credit.

### **WHEN AND WHERE TO FILE FORM WRC**

File Form WRC **no later than April 1** in order for the qualification process to be completed. Forms received after that date may not be processed and credit may not be approved.

If applying for the worker retraining credit based on the noncredit course alone or on both the noncredit course and an apprenticeship program, file Form WRC with all required attachments (listed below) to:

**Worker Retraining Tax Credit Application**  
**Virginia Department of Business Assistance**  
**P. O. Box 446**  
**Richmond, Virginia 23218-0446**

If applying for the worker retraining credit based only on the apprenticeship program, file Form WRC with all required attachments (listed below) to:

**Tax Credit Unit**  
**Virginia Department of Taxation**  
**P. O. Box 715**  
**Richmond, Virginia 23218-0715**

### **WHAT TO ATTACH TO FORM WRC**

If Schedule 1 (Form WRC) was completed, attach a copy of the documentation used in completing Schedule 1, including enrollment forms from the school/college showing the courses taken and payment by the employer.

If Schedule 2 (Form WRC) was completed, attach a signed copy of the Apprenticeship Action Form, Apprenticeship Related Instruction Enrollment Form, and proof of payment by employer.

### **PASS-THROUGH ENTITIES**

The Virginia Department of Taxation will issue a credit certification letter specifying the amount of credit authorized to each partnership, S corporation or limited liability company qualifying to claim a portion of this credit.

Each pass-through entity must File **Form PTE** with the Department of Taxation within 30 days after the credit is granted. This information should be sent to: **Department of Taxation, ATTN: Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715** or you may fax it to **804-786-2800**.

All pass-through entities distributing this credit to their owner(s), shareholders, partners or members must give each a Schedule VK-1, Owner’s Share of Income And Virginia Modifications And Credits.

### **WHERE TO GET HELP**

Write to **Virginia Department of Taxation, Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715** or call **804-786-2992**. To order forms, call **804-440-2541**. Visit **[www.tax.virginia.gov](http://www.tax.virginia.gov)** for most Virginia tax forms and additional tax information. Forms are also available from the office of your local Commissioner of the Revenue, Director of Finance or Director of Tax Administration.

Tenemos servicios disponible en Español.

*Virginia Tax Bulletin 99-4*, dated April 5, 1999, provides additional information on the worker retraining credit and how the credit applies. To obtain this bulletin, see “Where To Get Help” above.

# Incumbent Worker Training/Layoff Aversion

## Incumbent Worker/Layoff Aversion Training Policy

***This updated local workforce policy reflects Federal and State policy and administrative updates, most recently issued on 12/13/2010.***

### Implementation of an Incumbent Worker/Layoff Aversion Training Policy

It shall be the policy of the Northern Virginia Workforce Investment Board to benefit regional businesses and industry by assisting in skill development of existing employees and increasing productivity as part of a broader layoff aversion strategy. For purposes of this policy, a lay-off is averted when 1) a worker's job is saved with an existing employer that is at risk of downsizing or closing; or 2) a worker at risk of dislocation transitions to a different job with the same employer or a new job with a different employer and experiences no or a minimal spell of unemployment.

Eligible employers must be:

- Private for profit or non-profit businesses
- Operating in Virginia for entire twelve month period prior to application date
- Current on all Virginia tax obligations
- Proposing training for employees in a Virginia facility

Non-eligible employers are:

- Business with history of failing to provide WIA participants with continued employment
- Recently relocated business that has resulted in employee separations

Eligible workers must be:

- Existing workers at least 18 years old, a U.S. citizen or non-U.S. citizen eligible to work in the United States
- Existing worker must be currently employed full-time with participating employer
- Existing worker needs skills upgrading or retraining, completion of GED or High School Degree, basic skills upgrade, to retain or be successful in current employment.

Participating businesses must provide a minimum of a 50% matching contribution to the Incumbent worker training project. These match funds may include in-kind services.

This policy shall be in effect as long as the State policy waiver with the U.S. Department of Labor is in effect, but will not expire earlier than June 30, 2014.

For more information, contact the Northern Virginia Workforce Investment Board Executive Director, **David Hunn**, at **(703) 752-1606** or email at **david.hunn@myskillsource.org**.

# Transitional Work Experience Program

## Transitional Work Experience Program

The Northern Virginia Transitional Work Experience Program connects pre-screened job seekers with local employers for an opportunity to transition into new employment and to gain invaluable hands-on experience.

These 12-week practical work experiences are key for job seekers to directly apply, refine and expand their skills, gain knowledge of different occupations and industries, and transition into employment. **These training assignments are available at no cost to the participating business.**

The benefits of the Transitional Work Experience Program include:

- **Up to 12 weeks of training stipends for job seekers' work site placements.** Our job seekers are pre-screened and immediately available for a short-term work experience. Best of all, their stipend is at absolutely no cost to you.
- **Simple process and minimal paperwork.** Because our job seekers are not employees of your organization, there is none of the usual paperwork to complete.
- **No financial outlay for workers compensation, medical, or liability insurance.** Transitional Work Experience is a practical training program. Workers' liability insurance and medical insurance are already provided.
- **Optional bonding program, up to \$5,000.** Optional bonding coverage is available upon request at no cost to employers.
- **Potential significant savings in conjunction with an OJT wage subsidy.** The Transitional Work Experience Program could just be the first step. The second step could be an On-the-Job Training (OJT) wage subsidy on behalf of the worker that can support up to 50% of a worker's wages for 3 to 5 months.

For additional information on the Transitional Work Experience Program, please contact **Kimberly Carr at 703-324-3588; TTY 711 VA Relay or at [kimberly.carr@fairfaxcounty.gov](mailto:kimberly.carr@fairfaxcounty.gov).**

*Support a  
motivated adult  
to earn, learn  
and succeed at  
NO RISK to your  
bottom line!*

## **Instant Access to a Wide Variety of Resources for Employers and Job Seekers Alike**

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The site provides a wealth of information as well as links to other resources. Job seekers can search for job openings, learn about training opportunities and find out more about unemployment benefits and other support services. Employers will find links and information about the local and state labor market, tax credits, training, HR issues and assistance, and key organizations and data bases that provide important business solutions.

**[www.myskillsource.org](http://www.myskillsource.org)**



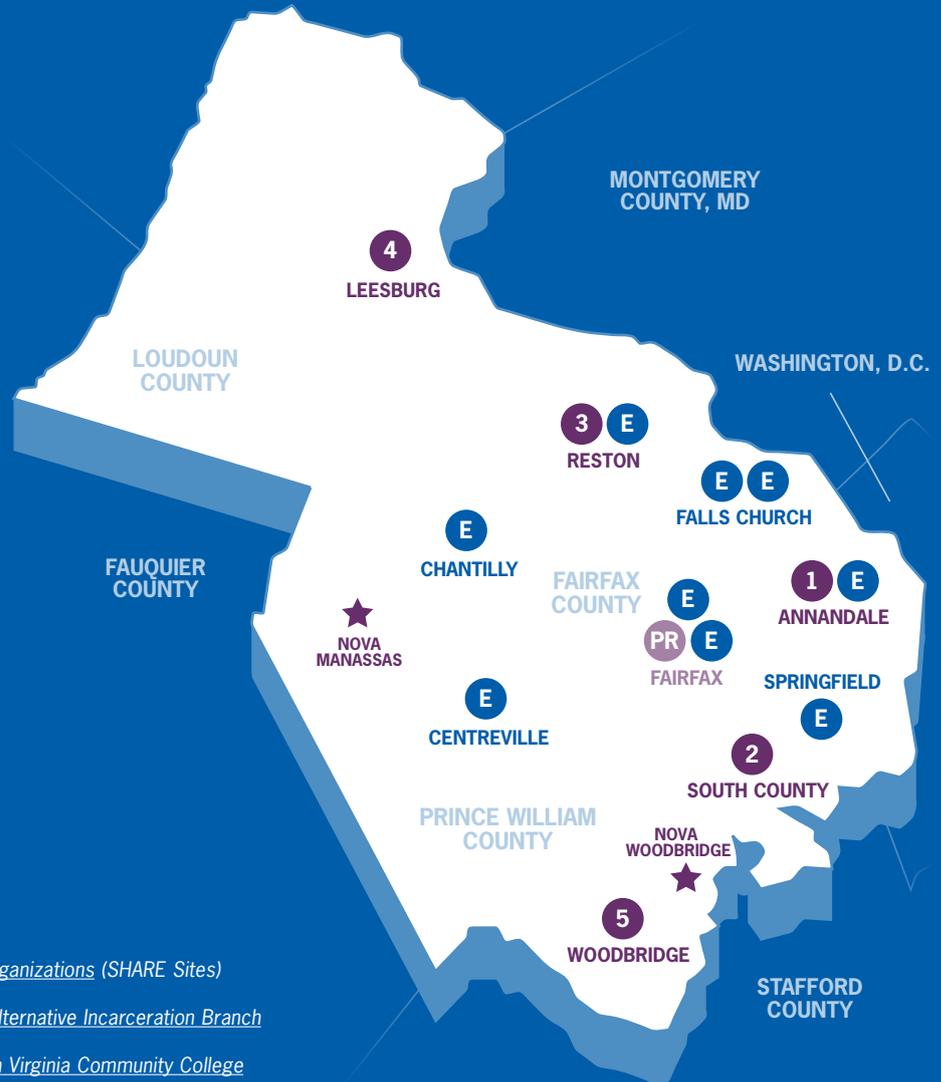
@myskillsource)

The Centers were developed to bring together employment and training services that work with all people in one place and make it easier for job seekers and employers to use these services. The 1998 Workforce Investment Act required the establishment of One-Stop Centers in every state. Services available through the One-Stop system include: information about job vacancies, career options, and relevant employment trends; instruction on how to conduct a job search, write a resume, or interview with an employer; and referral to training programs. The One-Stop system is designed and required to meet the needs of employers and all job seekers who want to use the system, including people with disabilities.

## Northern Virginia SkillSource Center Locations

- 1 **Fairfax SkillSource Center – Annandale**  
Heritage Center  
7611 Little River Turnpike (West Wing), Suite 300W  
Annandale, VA 22003  
(703) 533-5400  
TTY: 711 VA Relay
- 2 **Fairfax SkillSource Center – Alexandria**  
South County Center  
8350 Richmond Highway, Suite 327  
Alexandria, VA 22309  
(703) 704-6286  
TTY: 711 VA Relay
- 3 **Fairfax SkillSource Center – Reston**  
Lake Anne Professional Building  
11484 Washington Plaza West, Suite 110  
Reston, VA 20190  
(703) 787-4974  
TTY: 711 VA Relay
- 4 **Loudoun Workforce Resource Center**  
Shenandoah Building  
102 Heritage Way, N.E.  
1st Floor, Rear Entrance  
Leesburg, VA 20176  
(703) 777-0150  
TTY: 711 VA Relay
- 5 **Prince William SkillSource Center**  
13370 Minnieville Road  
Woodbridge, VA 22192  
(703) 586-6800  
TTY: 711 VA Relay

- E **Emerging Centers within Faith and Community-Based Organizations (SHARE Sites)**
- PR **Satellite Employment Center within the Fairfax County Alternative Incarceration Branch**
- ★ **SkillSource Center at Woodbridge Campus of Northern Virginia Community College**  
15200 Neabsco Mills Road, Room 254  
Woodbridge, VA 22191  
(703) 878-5873
- ★ **SkillSource Center at Manassas Campus of Northern Virginia Community College**  
6901 Sudley Road, MS Building  
Manassas, VA 20109  
(703) 530-3073



@myskillsource

8300 Boone Blvd., Suite 450 • Vienna, VA 22182  
Phone: (703) 752-1606 • (877) 545-1462 • Fax: (703) 752-1609 • TTY: 711 VA Relay

[www.myskillsource.org](http://www.myskillsource.org)

