Tax Credit Application Webinar

Cadie Allen · December 7, 2022

Tax Credit Certificate for Work-Based Learning Experiences

Passed in Senate Bill 166, ORC 5747.057

Opportunity to expand WBL experiences

Credit is allowed against a taxpayer's aggregate tax liability

What Businesses are Eligible?

- Must be a taxpayer or pass-through entity (ex. LLC)
- Must employ an eligible student employee in fulfillment of a work-based learning (WBL) experience associated with an approved CTE pathway in which the student employee is enrolled
- Does not need to be a new WBL experience

Important Definitions

- **Eligible Employee**: an employee who is nineteen years of age or younger and enrolled in an approved career-technical education (CTE) pathway.
- To be considered **enrolled in a CTE pathway**, a student must be enrolled in at least one CTE course within the approved pathway. Students enrolled in CBI and FCS Programs are eligible.
- **Eligible compensation:** compensation paid on and after the effective date of March 23, 2022, from which the employer is required to deduct and withhold income tax.

Tax Credit and Funding Limits

May receive the lesser of $5,000 per eligible employee or 15% of wages paid to an eligible employee

Tax Credit Certificate is submitted with employer's Ohio income tax return and provides a credit against aggregate tax liability

Total amount of funding is not to exceed $5 million within state fiscal biennium (2-year period; March 23,2022-June 30, 2023)

Application Process

Meet with CTE Partner to outline goals, POC and review application

School gives ODDEX form to student to give to business

Employer creates an OHID account and SAFE account

Employer completes Tax Credit Certificate Application (Upload ODDEX and WBL docs)

ODE Reviews Application

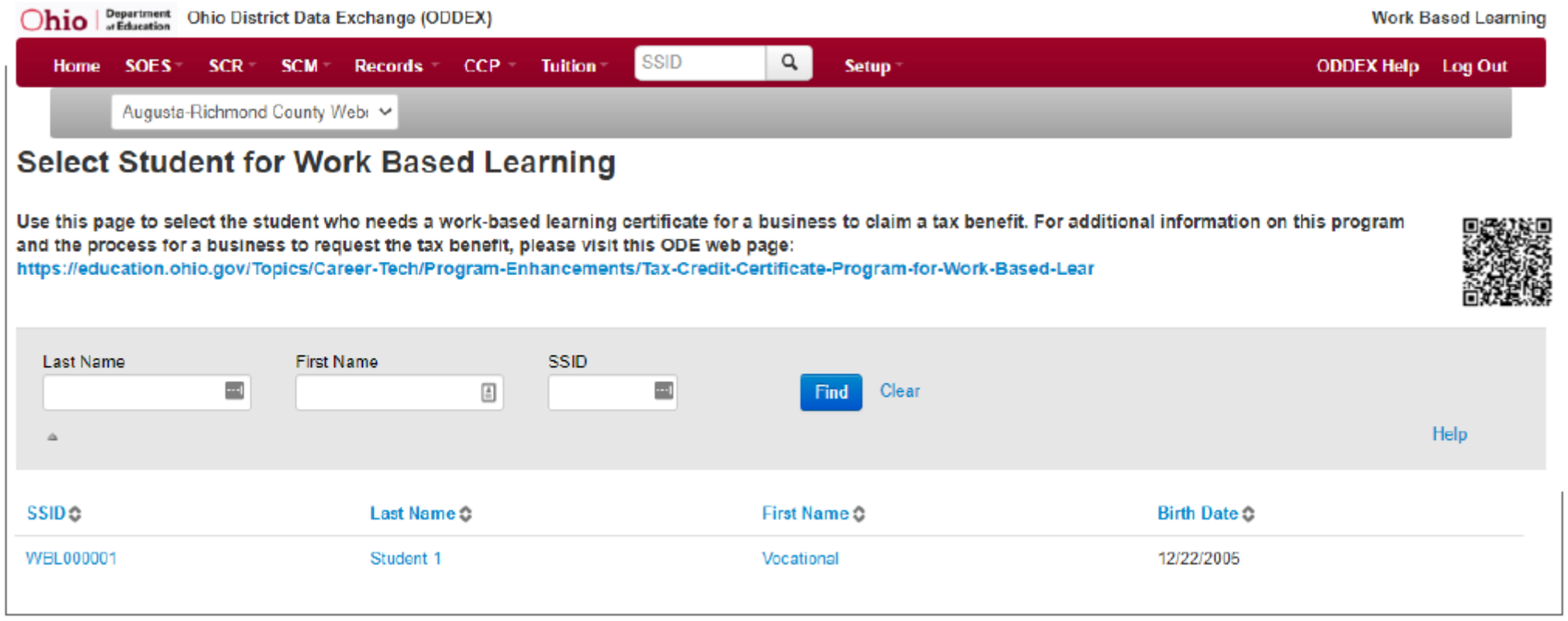
If approved, certificate is available to download within 60 days

Employer submits certificate with income tax return

Student Information

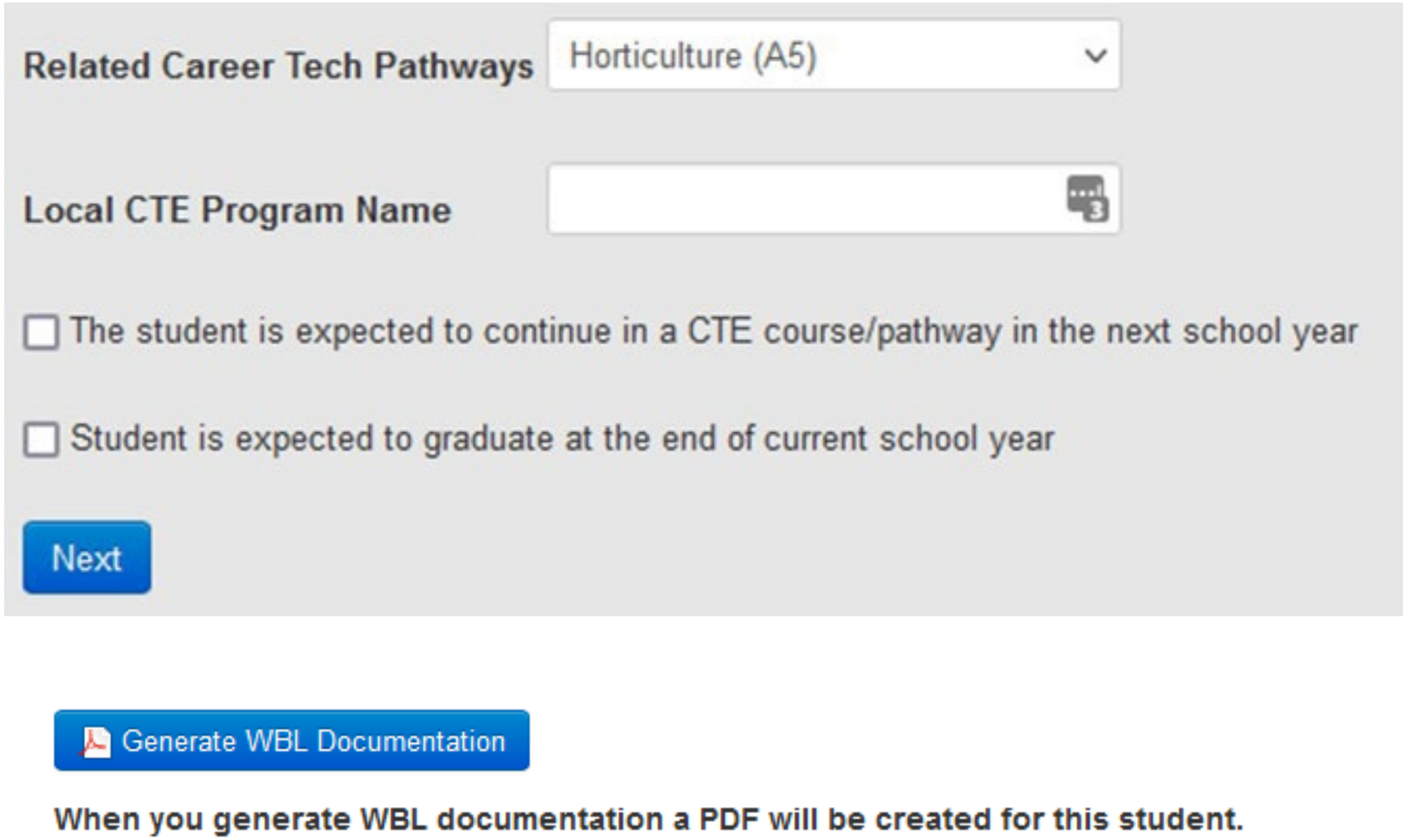
- Schools will be able to provide a form with necessary student information to businesses using ODDEX
- Each document is assigned a unique 10-digit Document ID
  - Used to identify the documentation along with student name
  - No SSIDs included
  - Unique document ID is sent to ODE
- Program of concentration/pathways list
  - Only those CTE-26 approved
- Includes FERPA information and Parent/Guardian Signature

Accessing Document



Creating Document

- All courses listed
- User Interface Input
  - Select Pathway
  - Enter Local Program Name
  - Expected to continue?
  - Expected to graduate?
- Generate PDF



Example ODDEX Form

Work Based Learning (WBL) Documentation

Name: Student 6, Vocational
Birth Date: 12/22/2006
District: Augusta-Richmond County Weber Local (896568)
Document ID: 4457214268

For additional information on this program and the process for a business to request the tax benefit, please visit this ODE web page:

https://education.ohio.gov/Topics/Career-Tech/Program-Enhancements/Tax-Credit-Certificate-Program-for-Work-Based-Lear

Year / Status	Subject	Course Start Date	Course End Date	Reported By
2022-2023 / Completed	010105: Technology Education	08/15/2022	12/31/2022	896568 / 969578

Career Tech Pathway: Horticulture
Local CTE Program Name: Some program name

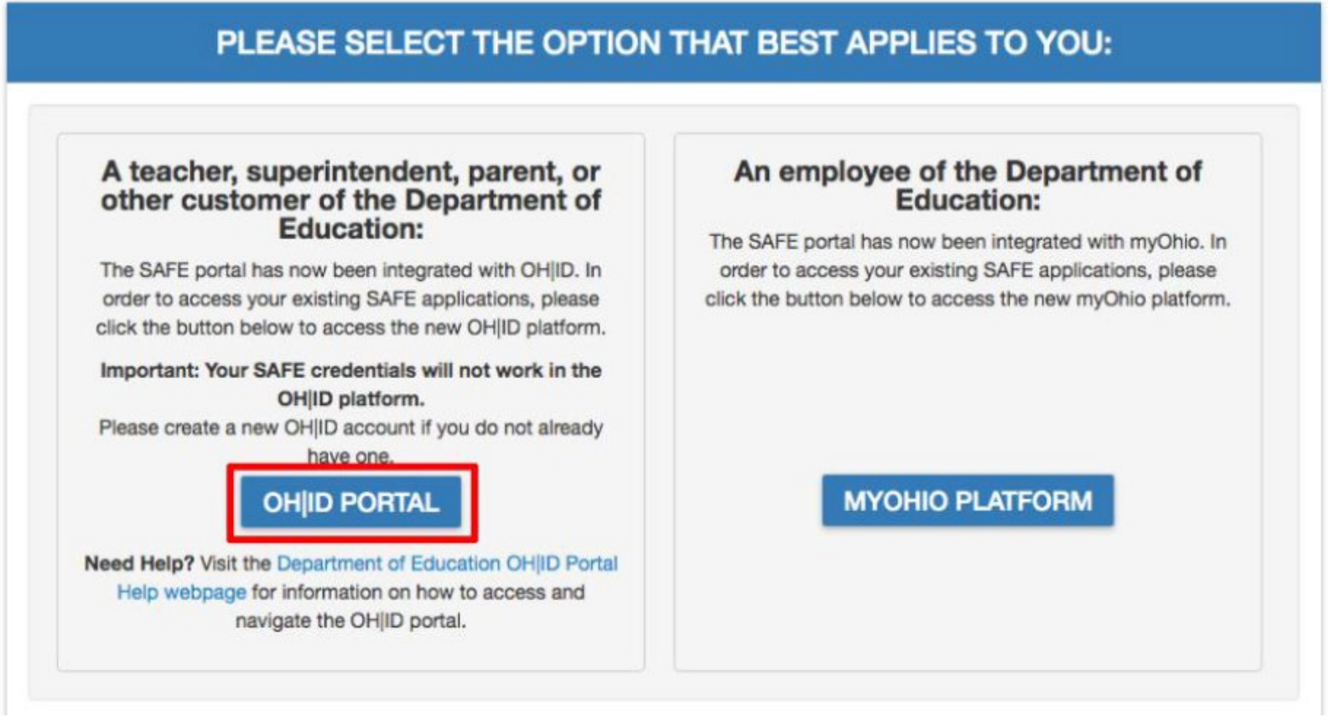
The student is expected to continue in a CTE course/pathway in the next school year: No

Student is expected to graduate at the end of current school year: Yes

If the student is not yet 18 and has not been emancipated from their parent/guardian, then the parent/guardian must sign below to authorize release of this documentation to the student's Work Based Learning employer.

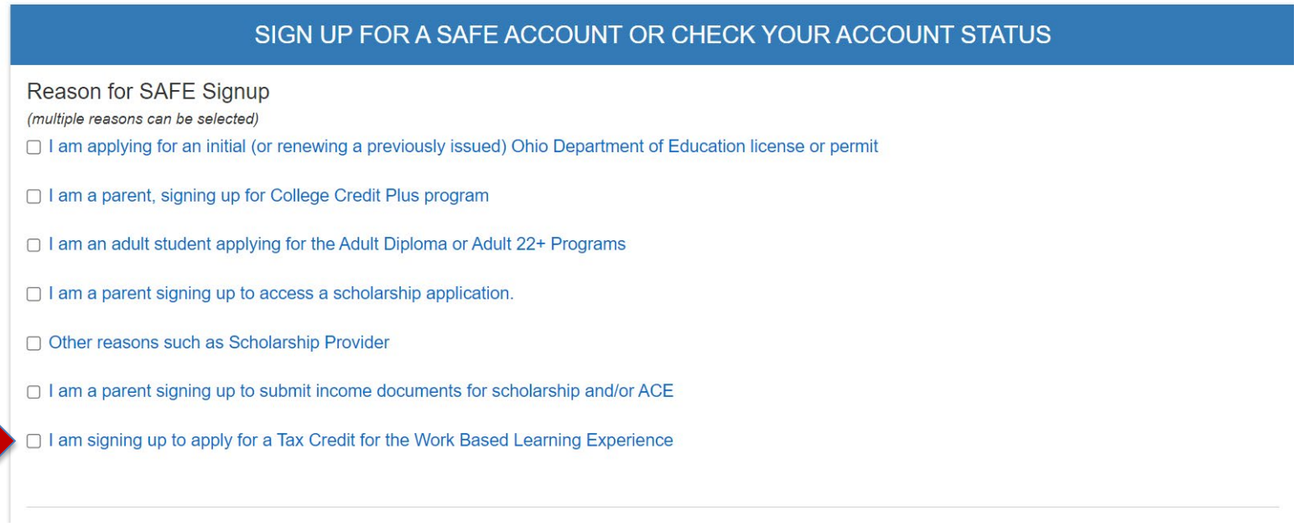
Parent/Guardian Signature:

_____

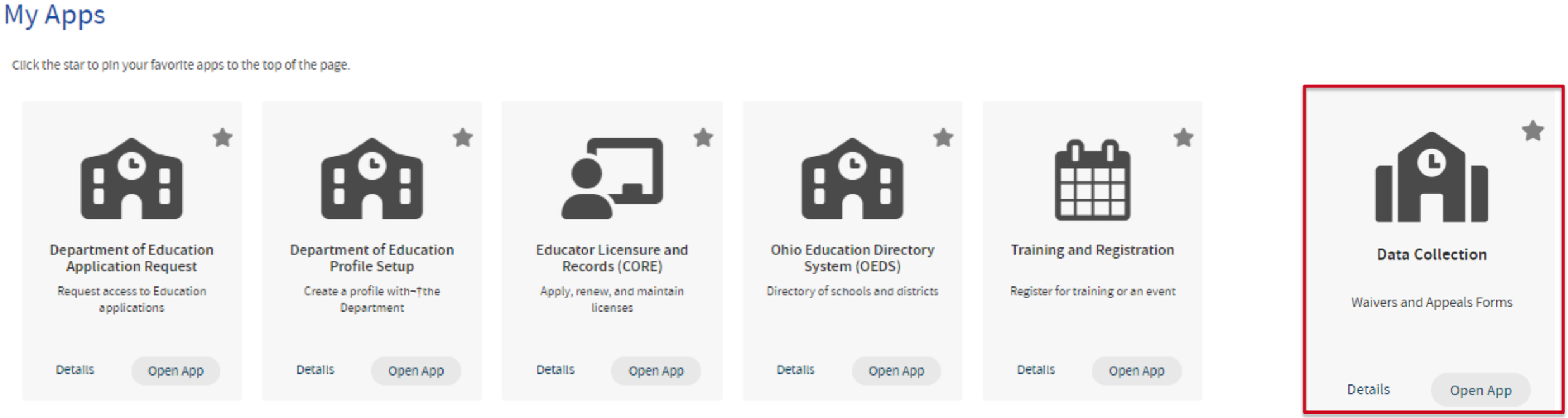


Log into OH|ID account and click on the "Department of Education Application Request" link.

OHID and SAFE Account



Applications



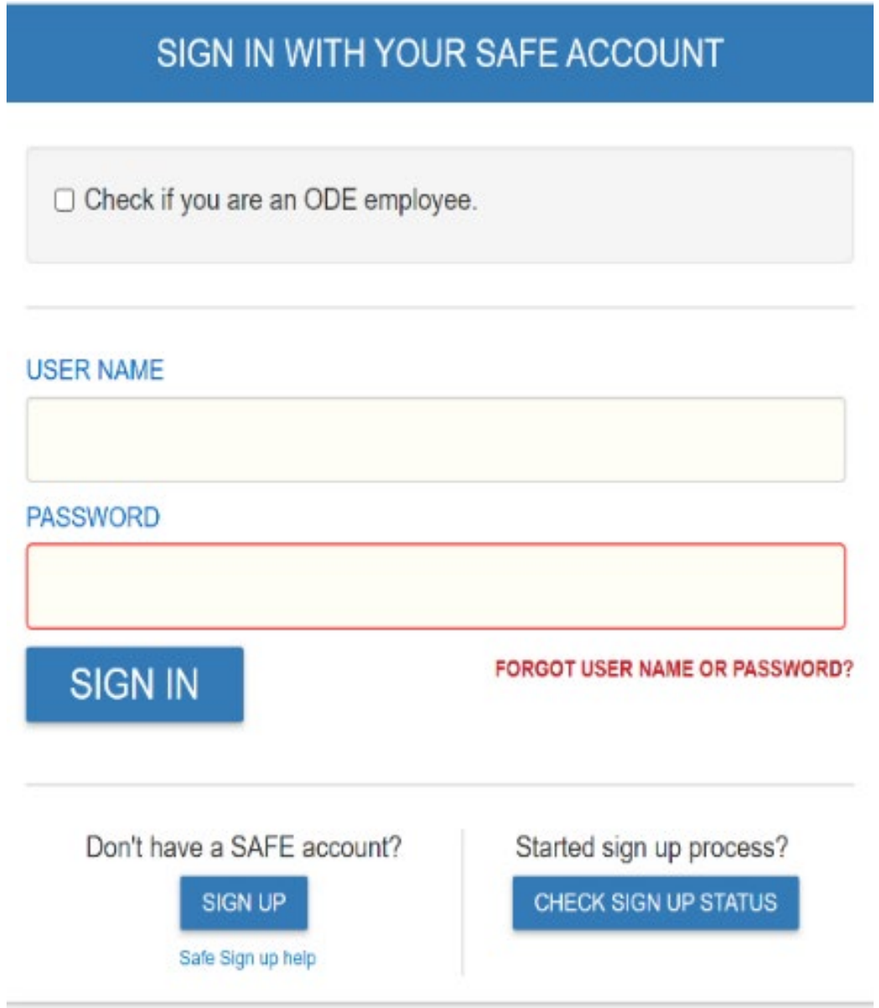
Prior to beginning the application….

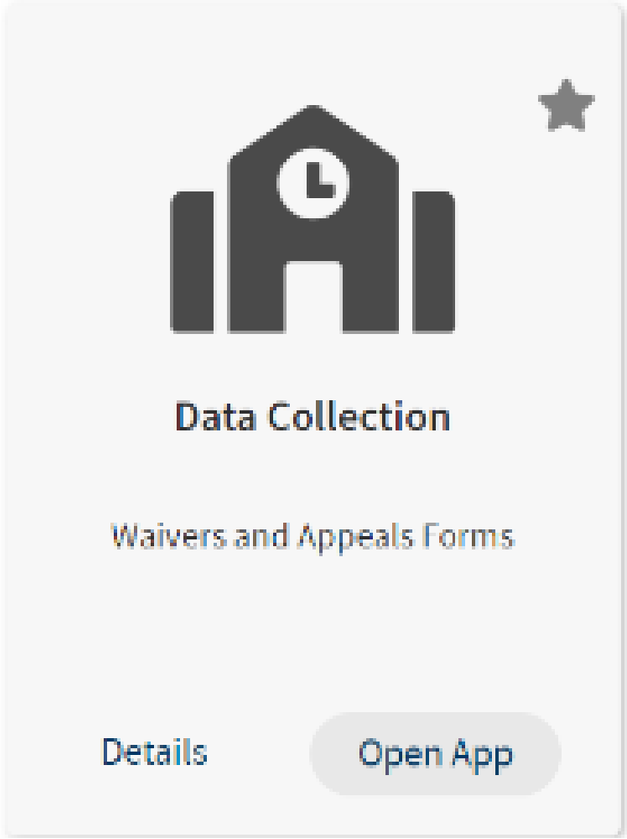
Have the following

- WBL Tax Credit Documentation
- Work-Based Learning Agreement
- Amount of Student Compensation

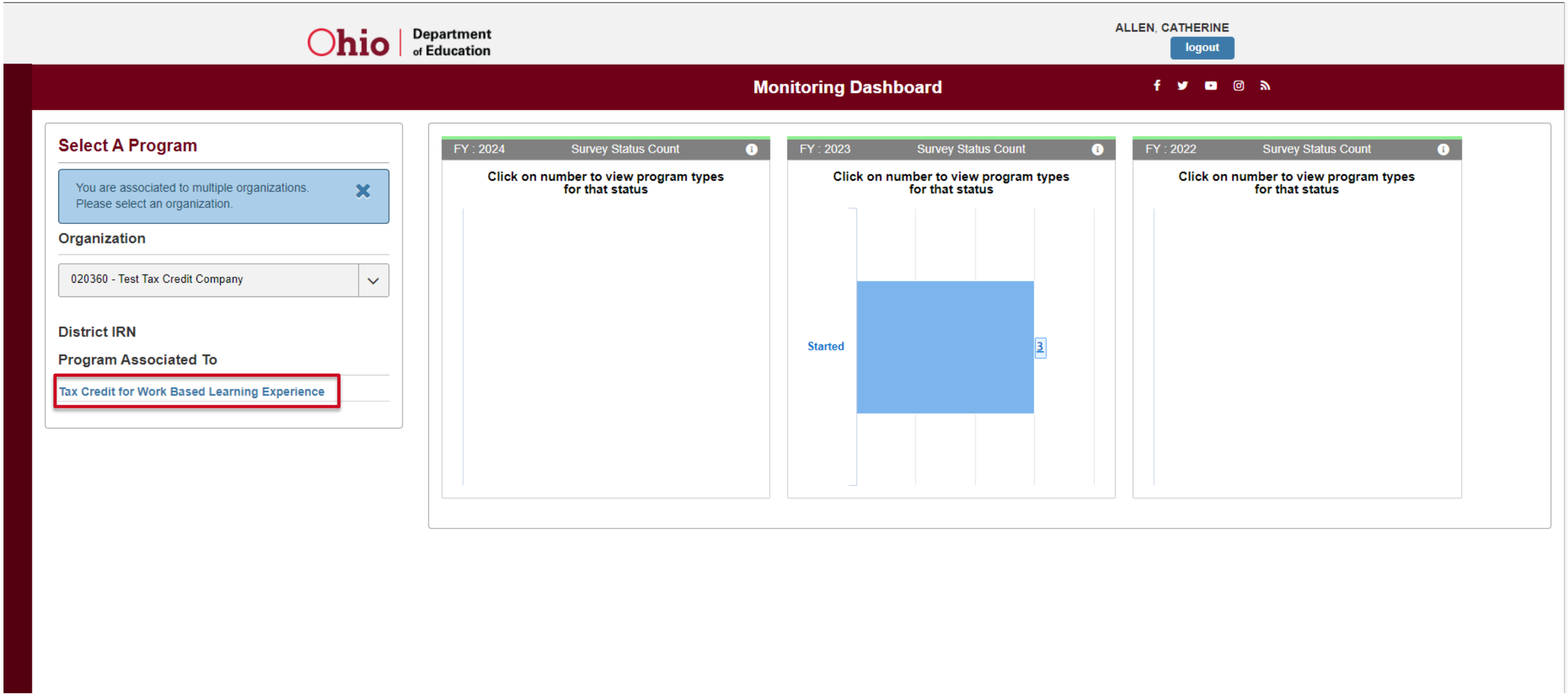
Application Window: December 30, 2022 - February 1, 2023

Accessing the Application

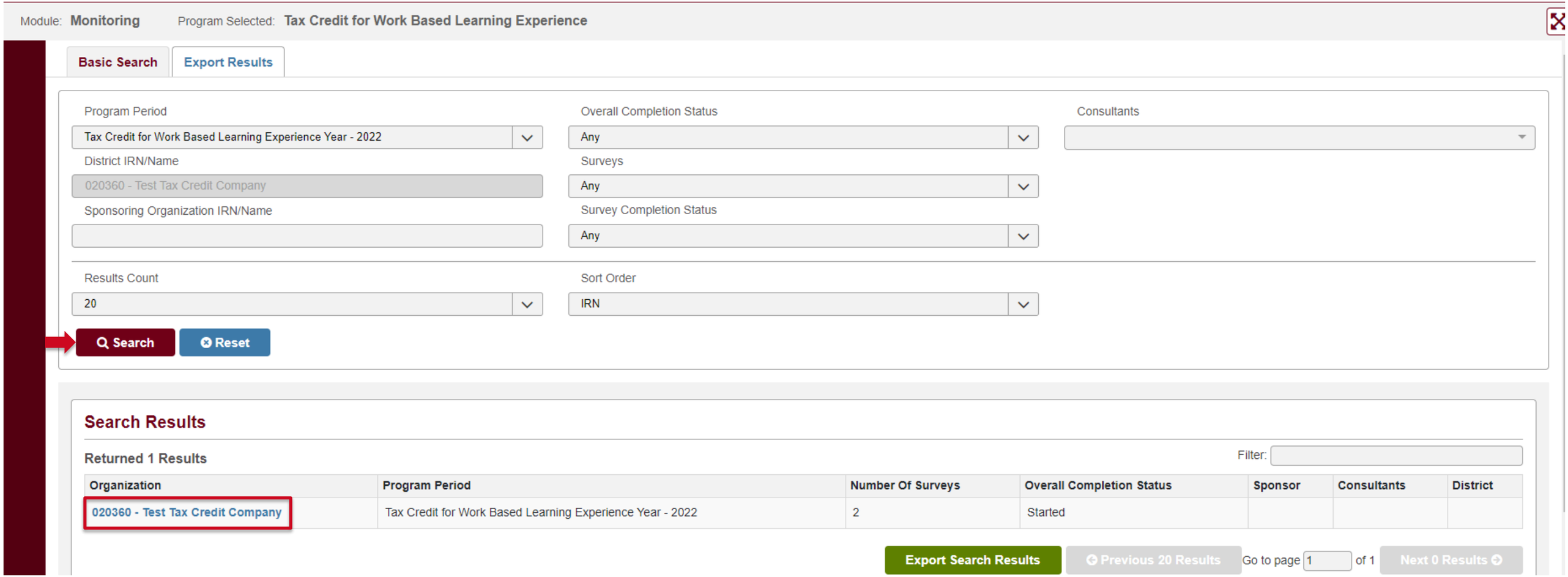




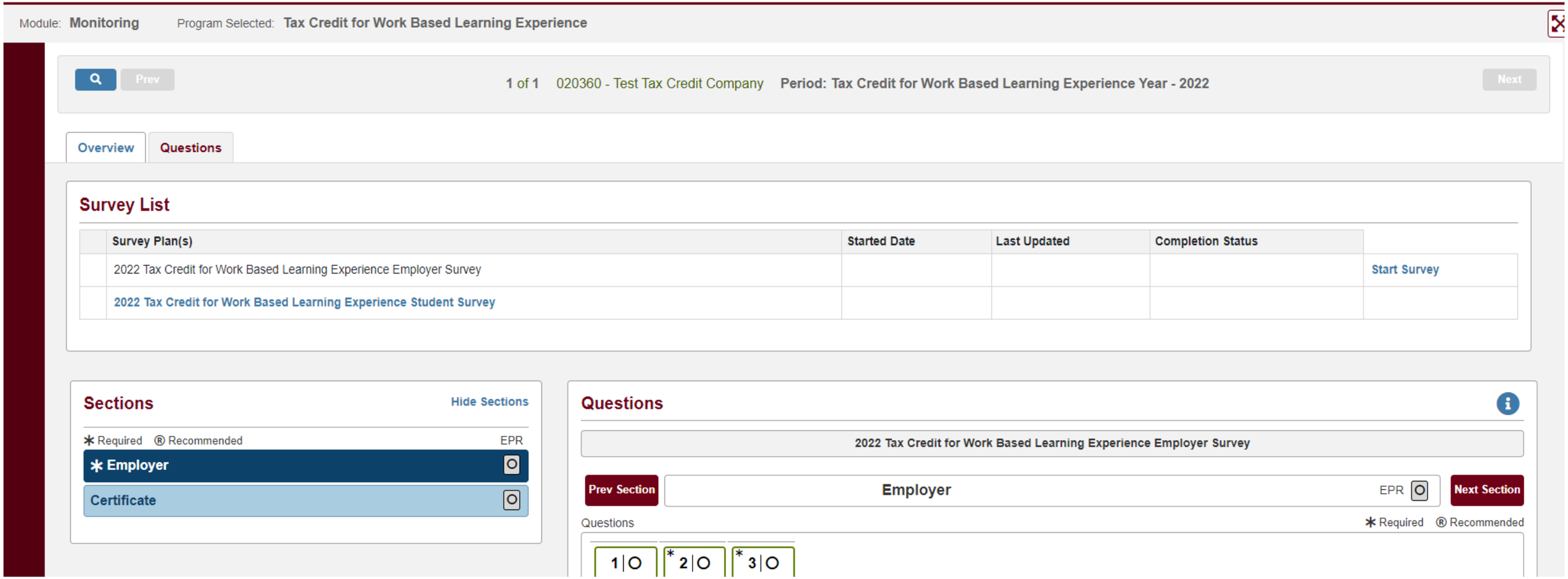
Dashboard


Ohio | Department of Education
ALLEN, CATHERINE
logout
Monitoring Dashboard
Select A Program
You are associated to multiple organizations. Please select an organization.
Organization
020360 - Test Tax Credit Company
District IRN
Program Associated To
Tax Credit for Work Based Learning Experience
FY : 2024 Survey Status Count
Click on number to view program types for that status
FY : 2023 Survey Status Count
Click on number to view program types for that status
Started
3
FY : 2022 Survey Status Count
Click on number to view program types for that status

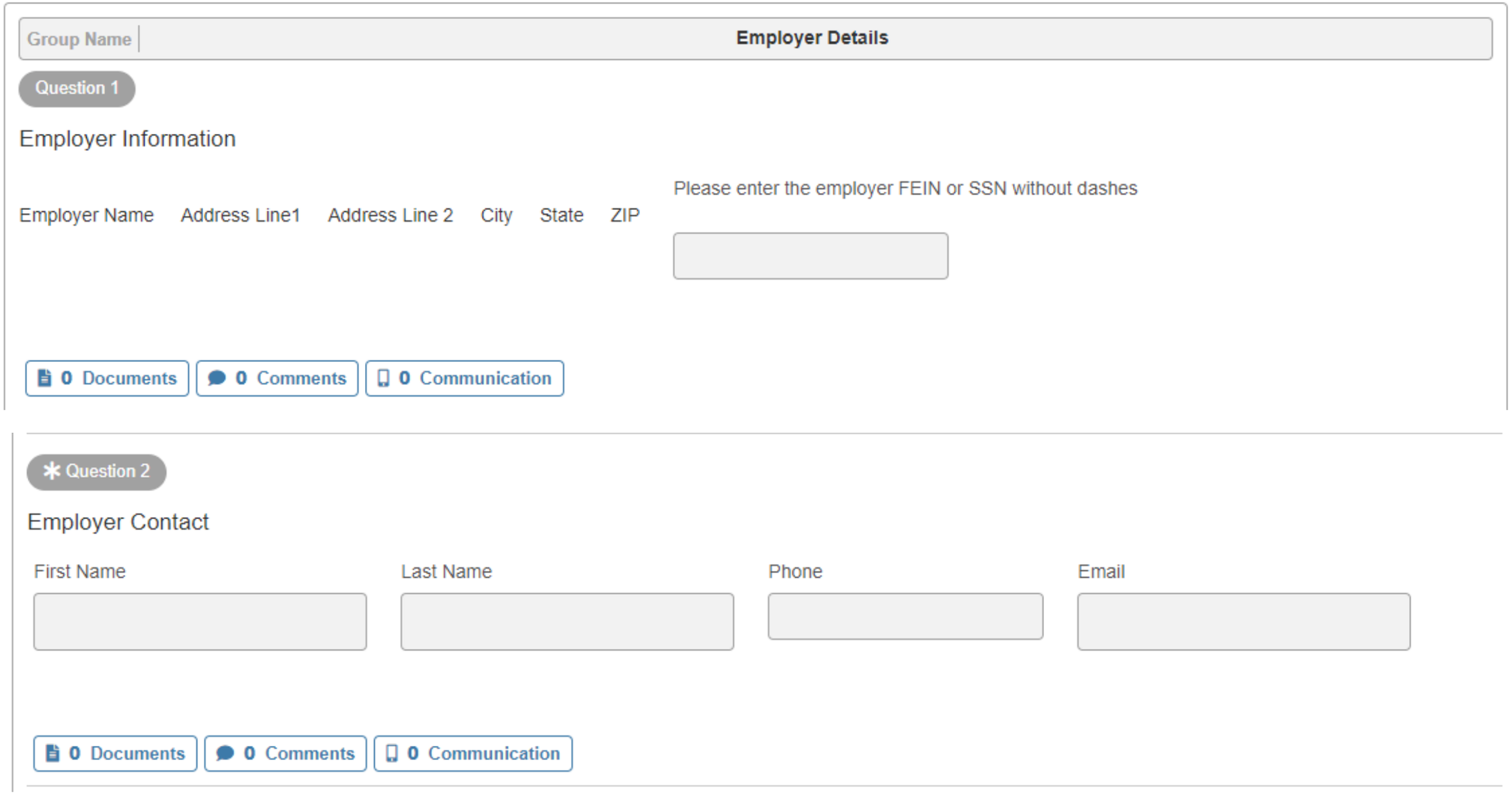
Survey Search



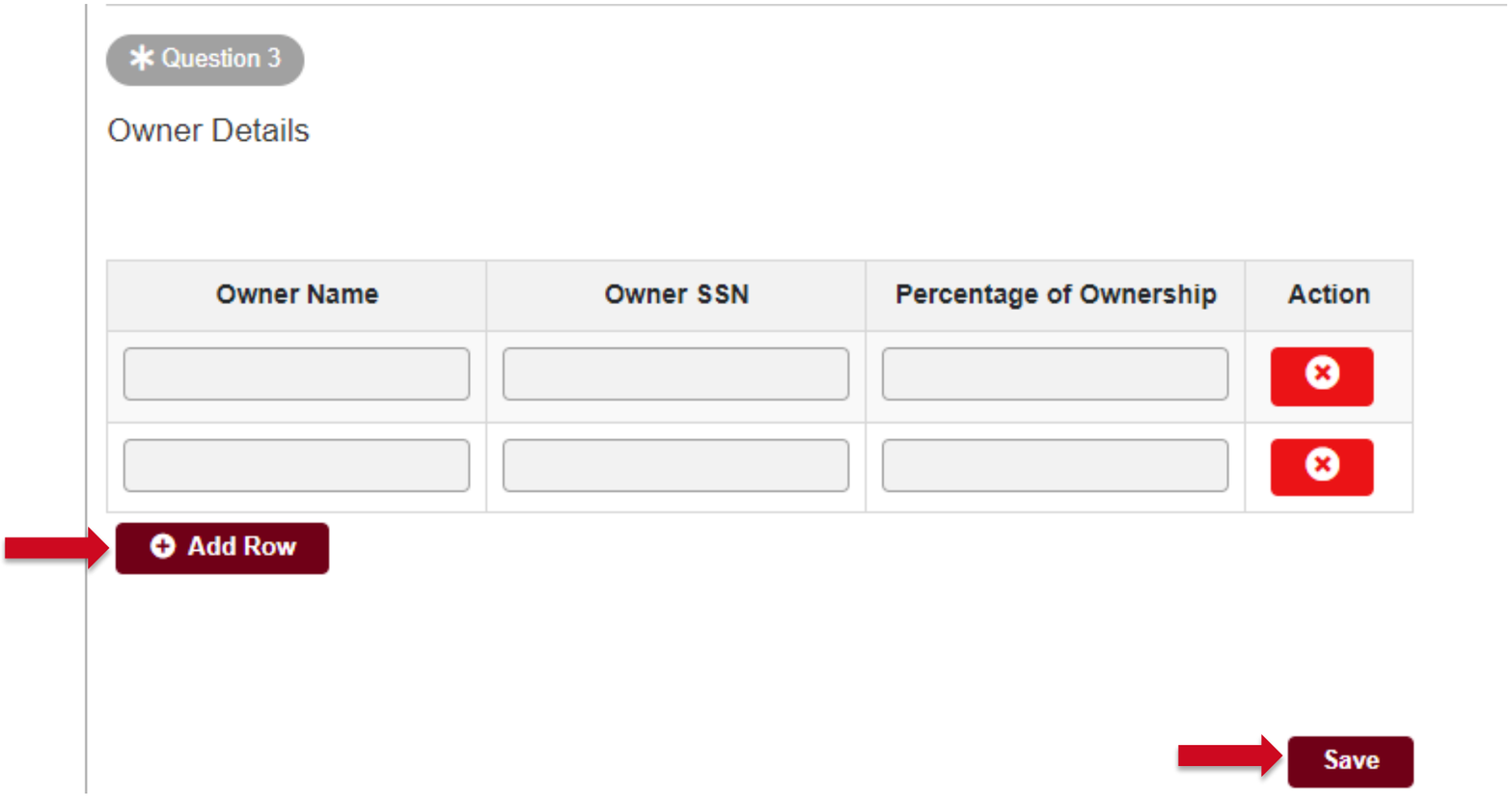
Employer Survey



Employer Details



Owner Details



★ Percentage of Ownership must equal 100%

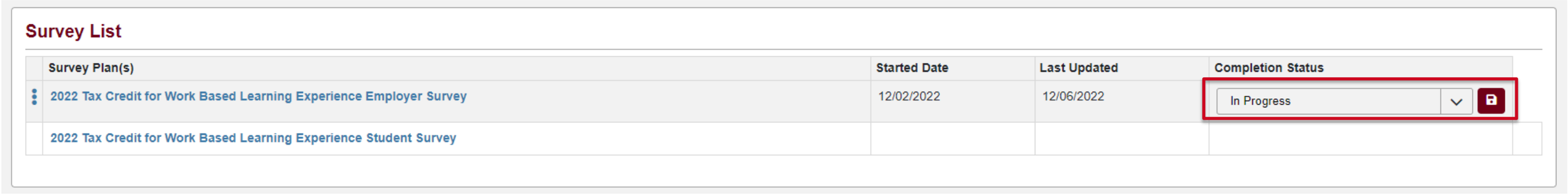
Certification Statement

I certify that to the best of my knowledge the information provided in this application is complete and accurate and that the employer and employee are eligible for the Tax Credit Certificate for Work-Based Learning Experiences in adherence with **Ohio Revised Code 5747.057.**

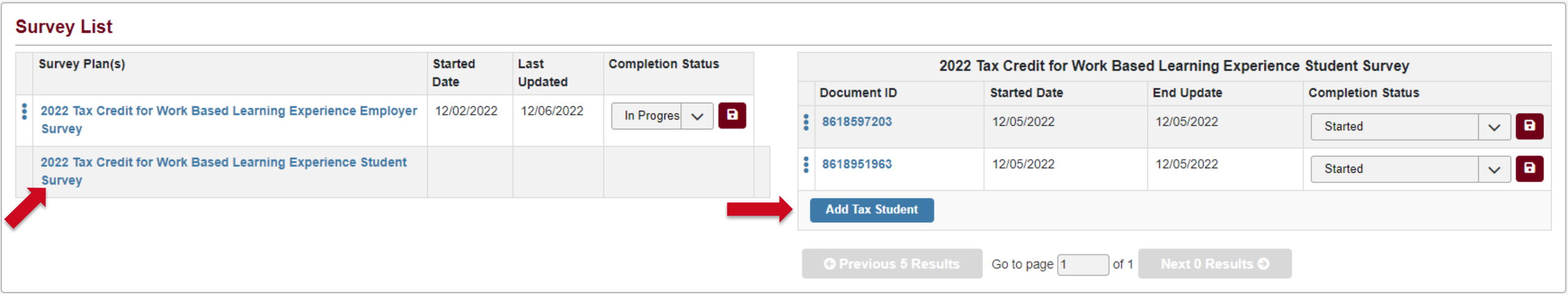
◯ Yes

Submit

Scroll back to the top of the page to submit.

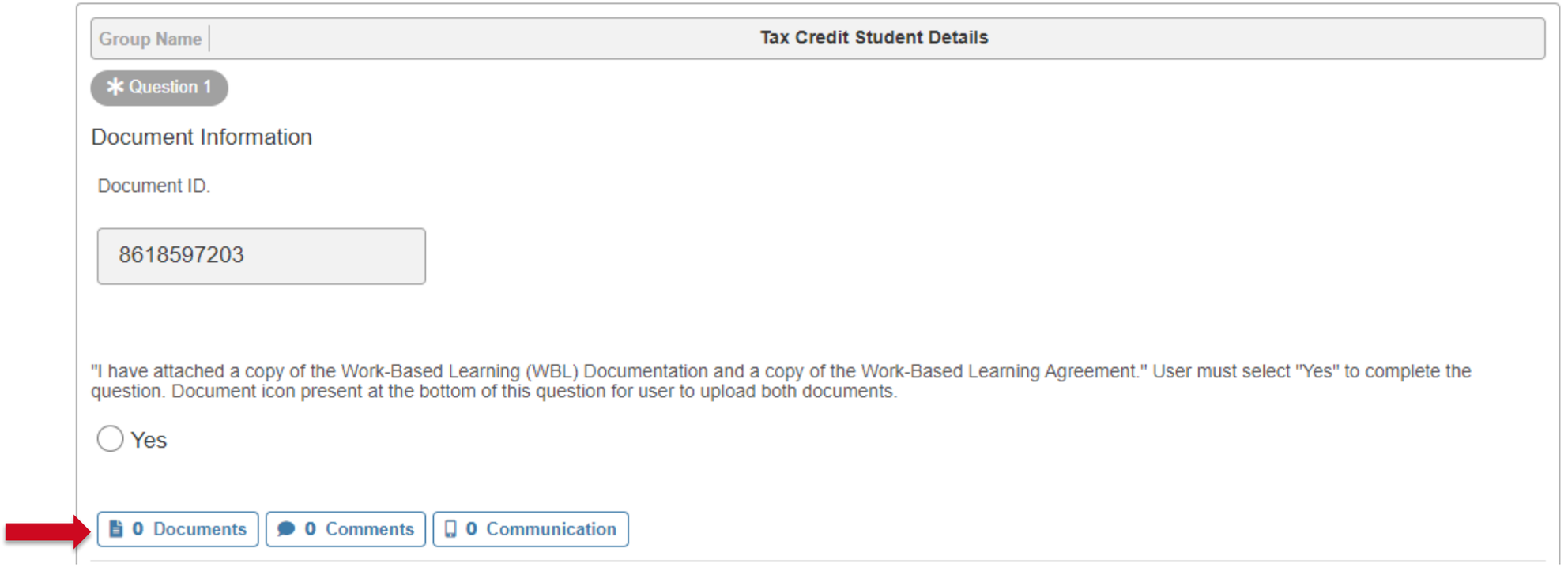


Student Survey

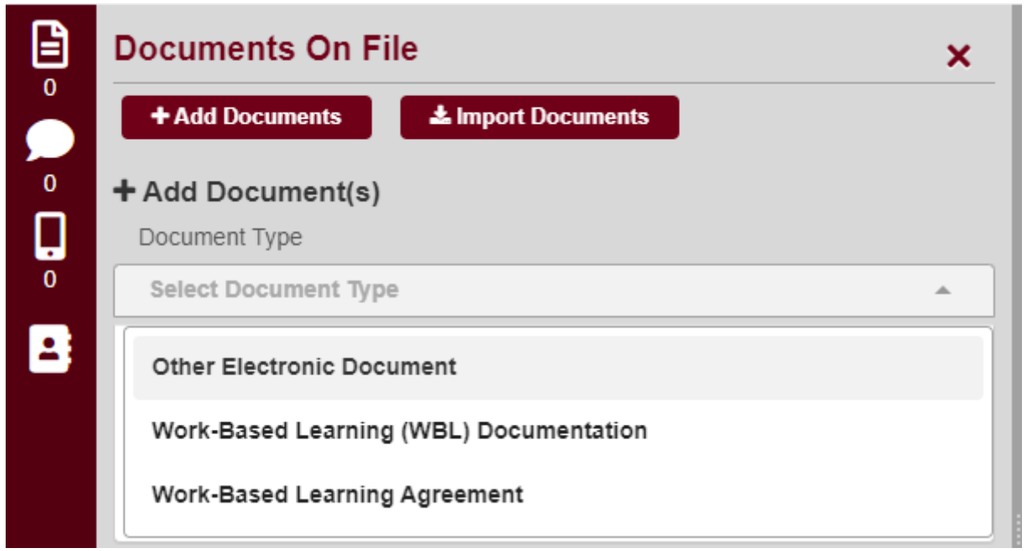


Document ID is on WBL Tax Credit Documentation form.

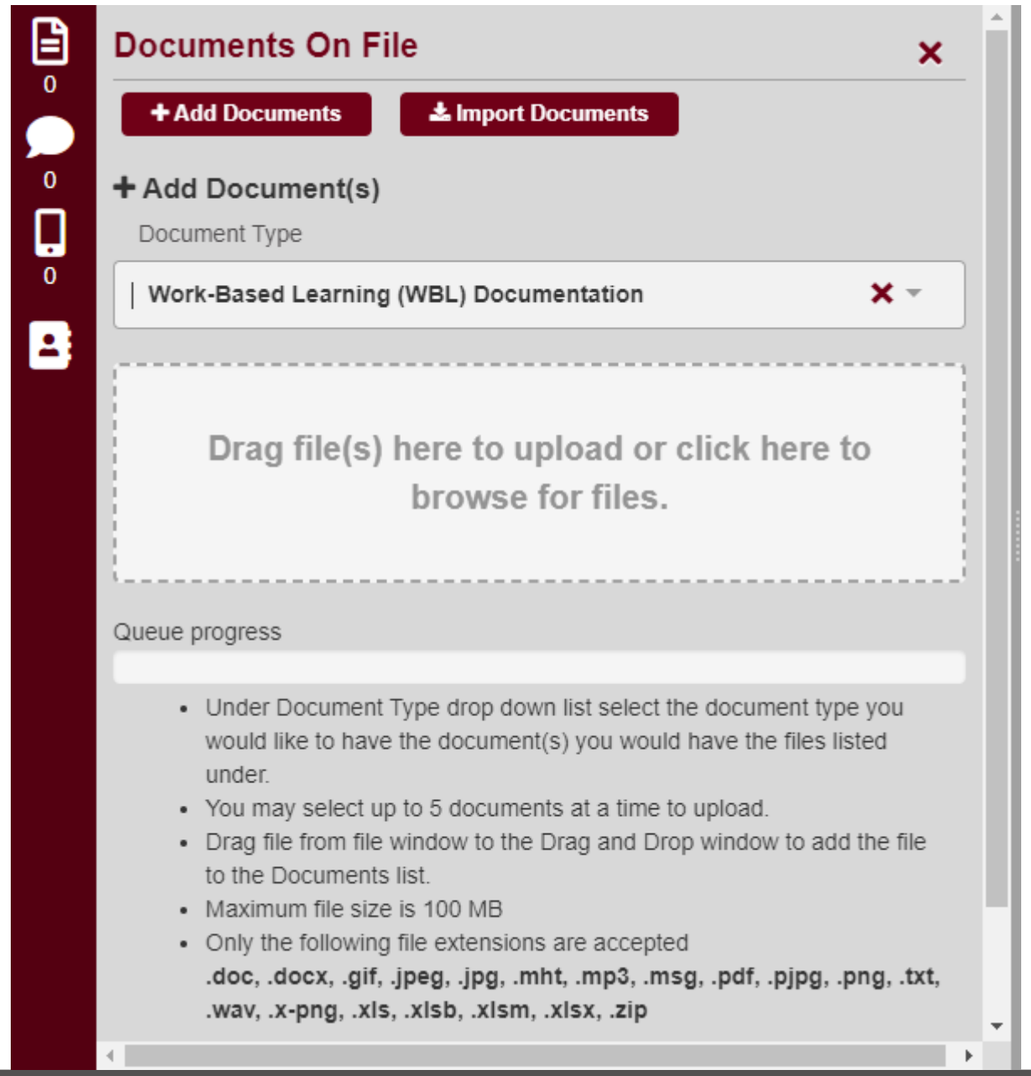
Tax Credit Student Details



Uploading Documents



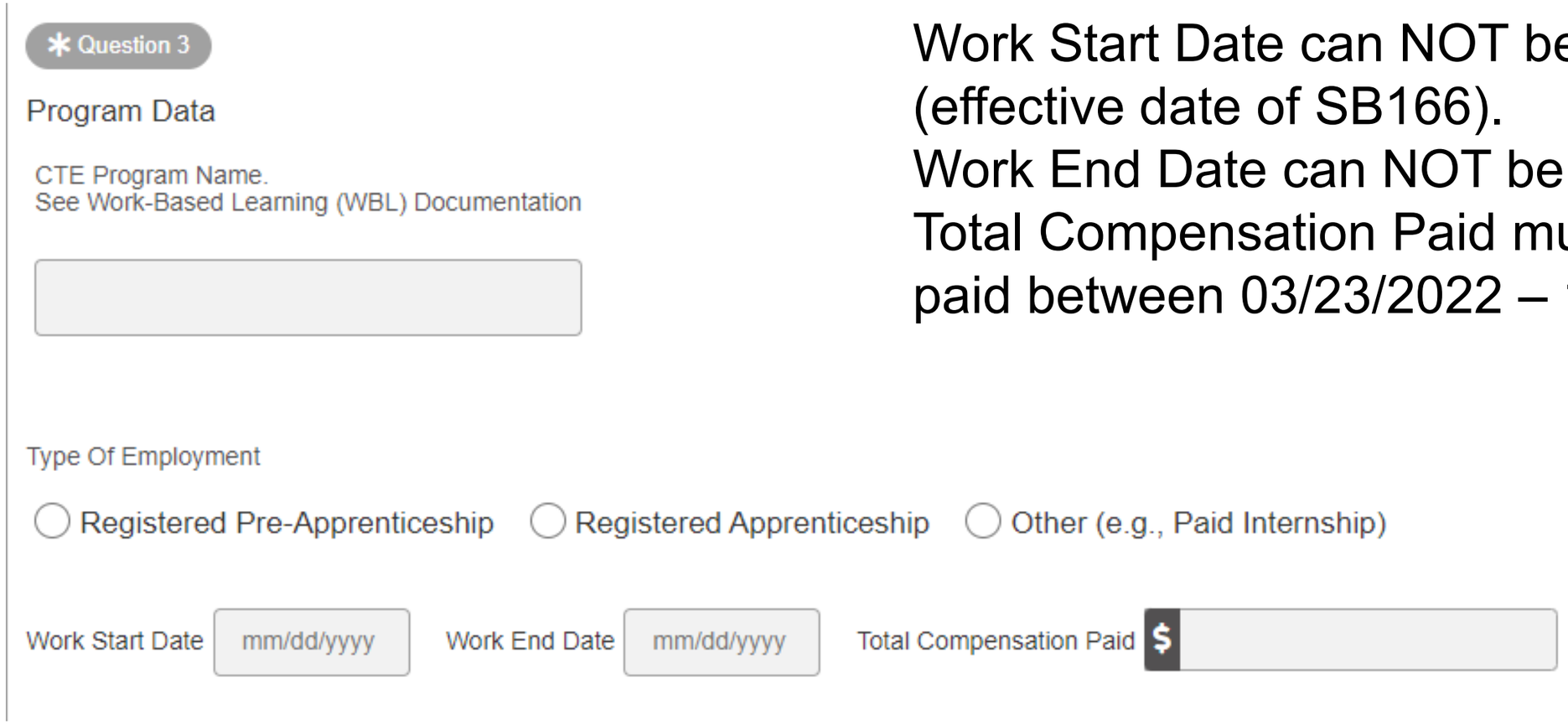
Must have both WBL Documentation and WBL Agreement uploaded to submit.



Student Demographic Information

Graduation date will prepopulate.

Program Data



Work Start Date can NOT be before 03/23/2022 (effective date of SB166).
Work End Date can NOT be after 12/31/2022.
Total Compensation Paid must be compensation paid between 03/23/2022 – 12/31/2022.

Certification Statement

Question 4

Student Tax Credit

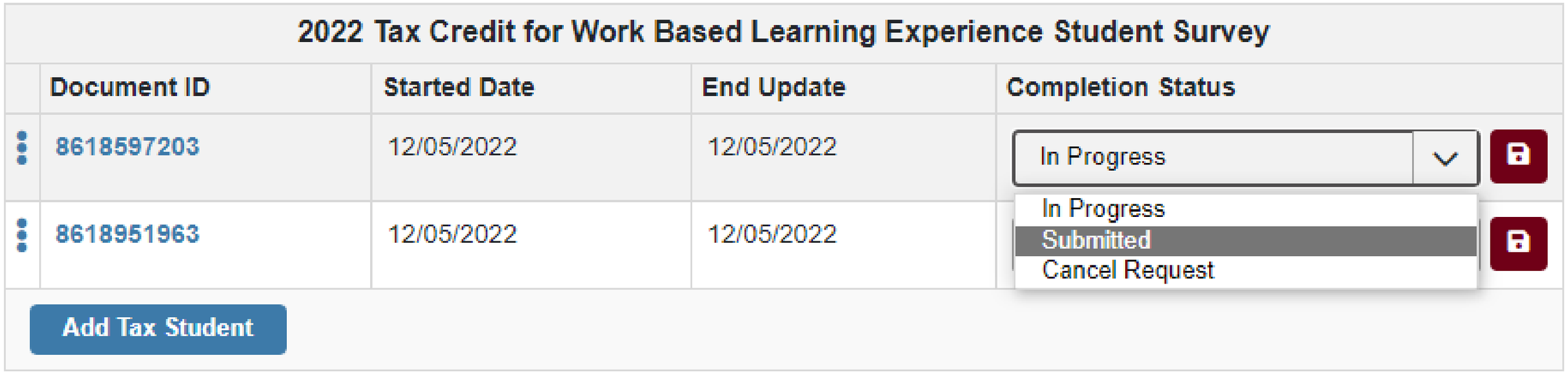
Tax Credit Allowed

I certify that to the best of my knowledge the information provided in this application is complete and accurate and that the employer and employee are eligible for the Tax Credit Certificate for Work-Based Learning Experiences in adherence with **Ohio Revised Code 5747.057.**

◯ Yes

0 Documents | **0** Comments | **0** Communication

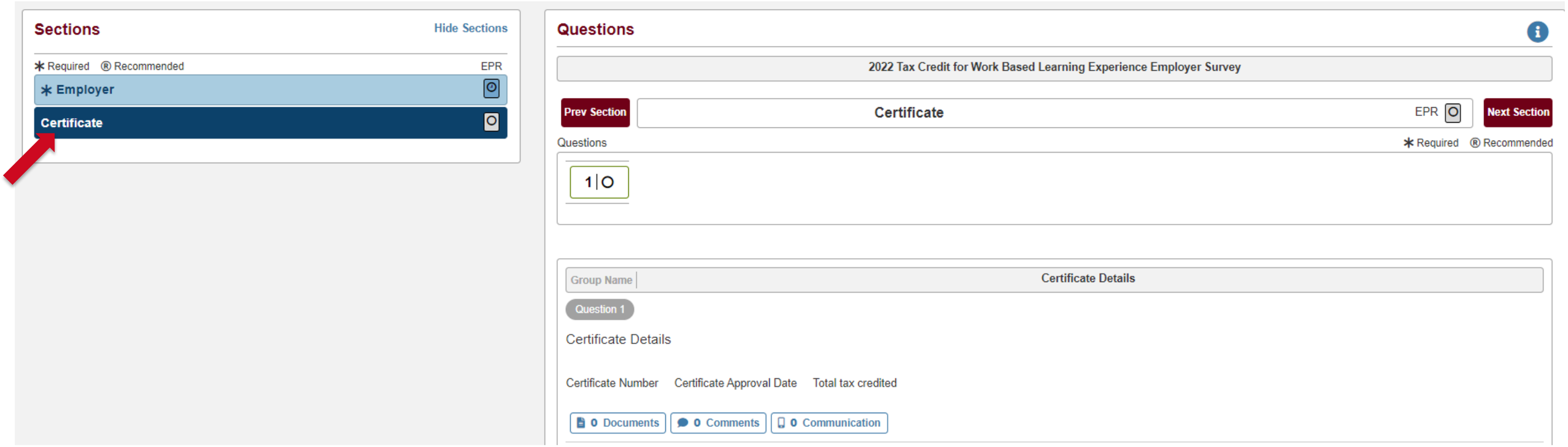
Submit


2022 Tax Credit for Work Based Learning Experience Student Survey
Document ID
Started Date
End Update
Completion Status
8618597203
12/05/2022
12/05/2022
In Progress
In Progress
Submitted
Cancel Request
8618951963
12/05/2022
12/05/2022
Add Tax Student
Previous 5 Results
Go to page 1 of 1
Next 0 Results

Application Review

- 60-day review period
- Monitor emails for requests of additional information

Download Certificate



Social Media Campaign

For more information, visit the Department website.

[Tax Credit Certificate Program for Work-Based Learning Experiences | Ohio Department of Education]

Contact

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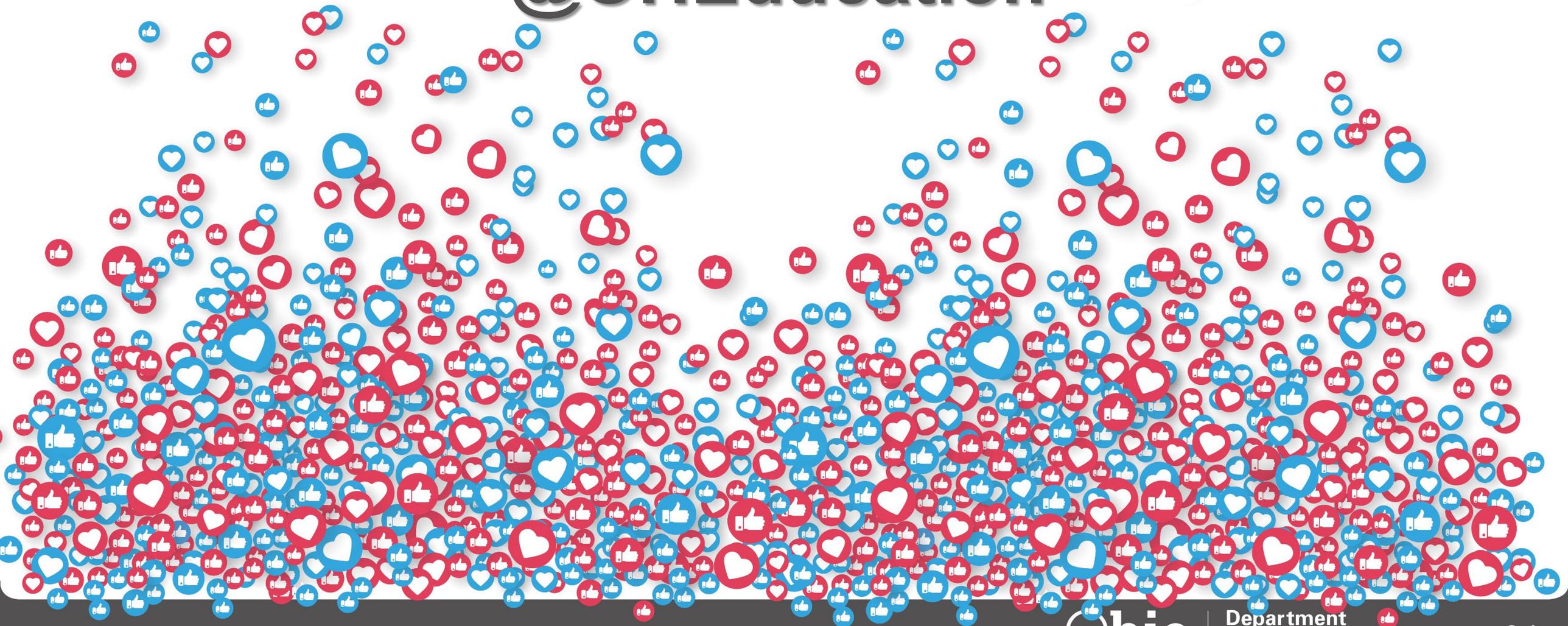
(614)466-0057

Questions?

@OHEducation



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Celebrate educators!

#OhioLovesTeachers