

# Reimagining Your Workforce

RETURN TO WORK

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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Create Opportunities

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## Learning Objectives

By the end of this session, you will be able to:

- Describe ways to keep employees safe
- Provide guidance on how to lead your on-site and remote workforce
- Explain employee tax credits (Work Opportunity Tax Credit, new payroll credits)
- Discuss hiring in the midst of disruption





# Workforce Leadership

Jessica Smith

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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# Workforce Leadership:

## *Moving Forward*

Today's work life has a backdrop of enormous difficulties: pandemic, shutdowns, economic distress, social crisis...

What was once important for workforce leaders is now essential:

- Informed planning and proactive responses
- Honesty and transparency
- Nimble and effective resource management
- True teamwork and shared leadership

*The path forward is rife with challenges AND opportunities*



# Returning to Work

## *Focus on Employee Safety*

- Know the guidelines/guidance (CDC, National Safety Council, etc.) & regulatory requirements (OSHA) for your industry, location
- Find your resources – suppliers, information sources, communication platforms and collaboration tools

## *Focus on Communication*

- Inform and train your people
- Support successful adjustment with visual cues & frequent communication
- Acknowledge the pace and challenges of change

# Returning to Work

## ***Plan for:***

- Workplace hygiene
- Physical modifications
- Physical Distancing
- Entrance screening
- Scheduling changes

## ***Consider:***

- Employee resources
- Information management
- Organizational policy modifications

## ***Balance:***

- Business needs
- Risk/exposure
- Workforce needs
- Available resources

# Workforce Leadership:

## *Remote, Back Onsite, Combined*

- If you pivoted to remote work, reflect on what went well, what did not
  - New video meeting culture? New projects/partnerships?
  - What can be championed, what can change?
- Evaluate your organizational response
  - Actively seek input, be transparent
  - Seek out who can help message, lead, support success
  - Set the tone for workplace relationships and conversations
- Keep employee experience top of mind – emotional well-being, burnout and fatigue, childcare/family obligations, COVID-related health concerns, transportation to work





# Thank You!



JESSICA SMITH

646-604-0037

[jessica.b.smith@CLAconnect.com](mailto:jessica.b.smith@CLAconnect.com)

Jessica's Human Resources approach balances a passion for coaching, organizational development, and effective management with expert and careful oversight of comprehensive HR functions.

With a diverse background including management of social services programs and 4+ years as an adjunct professor in a competitive Master's Degree program, Jessica's HR experience spans more than 10 years, with in-house roles such as Director of HR and National Director of Organizational Development. As a consultant, Jessica's projects have included strategic planning; HR assessment; HR function design; player-coach HR administration; leadership coaching; organizational development programs including race equity, diversity, and inclusion initiatives; and full cycle recruiting support, including C-Level positions. Jessica has a special passion for the process of discovery, design and implementation of comprehensive HR Information Systems including solutions for performance management, integrated payroll, ATS (recruitment), and personnel budgeting.



# Work Opportunity Tax Credit

Jen Rohen

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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# Work Opportunity Tax Credit (WOTC)

- The tax credit allows employers to reduce their federal tax liability by up to \$9,600 per new hire. For-profit businesses of any size qualify. 501(c) non-profits qualify for the veteran target groups only.
- The tax credit applies to temporary, seasonal, part-time and full-time workers. The tax credit is available for new hires with job start dates through December 31, 2020.
- WOTC is a prospective benefit that must be addressed at the start date for new employees. The employer has 28 days to submit paperwork related to qualifying employees to the state agency for verification.
- IRS Notice 2020-23 allows for a small window of opportunity to capture new hires dating back to March 4, so long as all paperwork is submitted by July 15, 2020.
- The WOTC applies only to new employees who have never worked for the hiring employer at any other time.



# How WOTC Impacts Tax Liability

- Taxable employers claim the WOTC as a general business credit on Form 3800 against their income tax. The WOTC is calculated using Form 5884.
- For flow-through organizations with members in AMT, WOTC will offset AMT.
- To the extent that WOTC is not fully utilized, carry forward period is up to 20 years and carry back is one year.



# Qualifying Groups

For the employer to claim the WOTC for a new hire, the employee must be certified as a member of a targeted group by meeting the criteria described in any of the groups listed below. The employer is not expected to verify eligibility of the employee at time of hire.

- [Short-term Temporary Assistance for Needy Families \(TANF\) Recipient \(Group 1\)](#)
- [Qualified Veteran \(Group 2a\)](#)
- [Disabled Veteran \(Group 2b\)](#)
- [Unemployed Disabled Veteran \(Group 2c\)](#)
- [Unemployed Veteran - 4 Weeks \(Group 2d\)](#)
- [Unemployed Veteran - 6 Months \(Group 2e\)](#)
- [Qualified Ex-felon: \(Group 3\)](#)
- [Designated Community Resident \(Group 4\)](#)
- [Vocational Rehabilitation Referral \(Group 5\)](#)
- [Food Stamp Recipient \(Supplemental Nutrition Assistance Program - SNAP\) \(Group 6\)](#)
- [Supplemental Security Income Recipient \(Group 7\)](#)
- [Long-term Family Assistance Recipient \(Group 8\)](#)
- [Qualified Long-term Unemployment Recipient \(Group 9\)](#)

# Eligibility

## WOTC TARGET GROUPS DEFINED

Veteran	<p>To be considered a veteran eligible for WOTC, an individual must meet these two standards:</p> <ol style="list-style-type: none"> <li>1. Have served on active duty (not including training) in the U.S. Armed Forces for more than 180 days or have been discharged or released from active duty for a service-connected disability; AND</li> <li>2. Cannot have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hiring date.</li> </ol> <p>To be eligible for WOTC, a veteran must also be one of the following:</p> <ul style="list-style-type: none"> <li>• A member of a family that received Supplemental Nutrition Assistance Program benefits (food stamps) for at least 3-months during the 15-month period ending on the hiring date;</li> <li>OR</li> <li>• Entitled to compensation for a service-connected disability and was:             <ul style="list-style-type: none"> <li>o Hired within 1 year of discharge or release from active duty, or</li> <li>o Unemployed for at least 6 months in the year ending on the hiring date; OR</li> </ul> </li> <li>• Unemployed for:             <ul style="list-style-type: none"> <li>o At least 4 weeks (but less than 6 months) in the year ending on the hiring date, or</li> <li>o At least 6 months in the year ending on the hiring date.</li> </ul> </li> </ul>
Long-Term or Short-Term Temporary Assistance for Needy Families Recipient	<p>Short-term Temporary Assistance for Needy Families (TANF) Recipient – An individual who is a member of a family that:</p> <ul style="list-style-type: none"> <li>• Received TANF benefits for any 9 months during the 18-month period ending on the hiring date.</li> </ul> <p>Long-term TANF Recipient – An individual who is a member of a family that meets one of the following:</p> <ul style="list-style-type: none"> <li>• Received TANF benefits for at least 18 consecutive months ending on the hiring date; OR</li> <li>• Stopped being eligible for TANF payments during the past 2 years because a Federal or state law limited the maximum time those payments could be made, and the individual is hired not more than 2 years after such eligibility ended; OR</li> <li>• Received TANF benefits for any 18 months after August 5, 1997, and has a hiring date that is not more than 2 years after the end of the earliest 18-month period after August 5, 1997.</li> </ul>
Supplemental Nutrition Assistance Program Recipient (Food Stamps)	<p>A Supplemental Nutrition Assistance Program (SNAP) recipient age 18-39 years who is a member of a family that received SNAP benefits (food stamps) for:</p> <ul style="list-style-type: none"> <li>• The 6-month period ending on the hiring date; OR</li> <li>• At least 3 of the 5 months ending on the hiring date, in the case of a family member who ceased to be eligible for such assistance under Section 6(o) of the Food Stamp Act of 1977.</li> </ul>
Designated Community Resident	<p>An 18-39 year old who lives within one of the federally-designated Rural Renewal Counties or Empowerment Zones.</p>
Vocational Rehabilitation Referral	<p>An individual with a disability who completed or is completing rehabilitative services from a state certified agency, an Employment Network under the Ticket to Work program, or the U.S. Department of Veteran Affairs.</p>
Ex-Felon	<p>An individual who:</p> <ul style="list-style-type: none"> <li>• Has been convicted of a felony; AND</li> <li>• Who is hired within 1 year after the conviction or release date from prison.</li> </ul>
Supplemental Security Income Recipient	<p>An individual who received Supplemental Security Income (SSI) benefits for any month that ended during the 60-day period ending on the hire date.</p>
Qualified Long-term Unemployment Recipient	<p>Any individual who is certified by the designated local agency as being in a period of unemployment which:</p> <ul style="list-style-type: none"> <li>• Is not less than 27 consecutive weeks, and</li> <li>• Includes a period in which the individual was receiving unemployment compensation under State or Federal law.</li> </ul>

# Credit Amount

TARGET GROUP	MAXIMUM TAX CREDIT
<b>VETERANS</b>	
Receives SNAP benefits	\$2,400
<b>VETERANS ENTITLED TO COMPENSATION FOR SERVICE CONNECTED DISABILITY</b>	
Hired one year from leaving service	\$4,800
Unemployed at least 6 months	\$9,600
<b>UNEMPLOYED VETERANS</b>	
At least 4 weeks	\$2,400
At least 6 months	\$5,600
<b>OTHER WOTC TARGET GROUPS</b>	
Short Term TANF Recipient	\$2,400
Long-Term TANF Recipient	\$9,000 (over two years)
SNAP (Food Stamp) Recipient	\$2,400
Designated Community Resident	\$2,400
Vocational Rehabilitation Referral	\$2,400
Ex-Felon	\$2,400
SSI Recipient	\$2,400
Qualified Long-term Unemployment Recipient	\$2,400

# Our Process

## STEP 1

- Identify eligible employees
  - Either take the electronic survey; or
  - Provide forms and instructions to include in the application package

## STEP 2

- Request any supporting data to submit along with applications (forms 8850 and 9061) and submit to the state for verification of eligibility within 28 days of the start date for any eligible employee.

## STEP 3

- Manage reporting and compliance process with the state – including accepted applications, appeals and denials

## STEP 4

- Collect data on eligible employees at year end to compute tax credit;

## STEP 5

- Compute and report tax credit on form 5884.

## STEP 6

- Identify any eligible candidates for related state tax credits and process as needed to submit to the state(s).



# Thank You!



JENNIFER E. ROHEN, JD  
314-925-4326  
[jennifer.rohen@CLAconnect.com](mailto:jennifer.rohen@CLAconnect.com)

Jennifer Rohen is a Principal with CliftonLarsonAllen who leads the Work Opportunity Tax Practice for the firm. She has over 20 years of experience assisting clients who are making human and tangible capital investments reduce their cost of capital and increase return on investment by identifying Federal, State, and Local strategies that include tax credits, property and sales tax incentives, employment tax rebates, and various grants. Jen identifies Federal tax savings strategies for clients including cost segregation, 179D, and other benefits related to fixed asset studies. Jen's experience in specializing in prospective state tax benefits, with a focus on credits and incentives helps clients choose among different locations and realize the total impact of a location decision with regard to the tax and related financial implications. This involves working with state agencies and local municipalities in connection with negotiating incentive packages. The benefit packages typically include financing assistance and grants, ITC, WOTC, TIFs, and other in-kind benefits. Jen has worked with over 1,000 clients in her career as a specialist.



# Attract, Interview & Hire Talent During Social Disruption

AJ Monterrosa and Octavia Gilmore

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# Hiring in the Midst of Disruption

## Adapting Workforce needs during the current disruption

There are various organizations that have come to an extreme halt with hiring, while others are still have critical needs in finding key talent to continue scaling their business.

The unemployment rate has skyrocketing to 16%.

Analysis predict this number doubling in 60 days, leaving the talent market at a crossroads.

Many organizations are finding ways to continue their talent acquisition goals and workforce planning as the need for essential staff increase.

Organizations need to plan how they attract, interview and hire talent in a virtual workplace.

# Strategies toward Attracting, Interviewing & Hiring During Social Disruption

## ATTRACT

- Employer Branding

## INTERVIEW

- Technical Agility

## HIRE

- Sharing in the Experience



# Challenges to On-Boarding & Training new staff in a virtual environment

- **Communication**
- **Technology**
- **Development**



# Navigating organizational culture during social distancing

CLA Search has partnered with organizations across various industries and we've discovered there are major concerns with maintaining organizational culture.

Our findings conclude, organizations that develop culture tools to enable remote work and recruiting are better positioned to support employees and candidates in the midst of disruption.

- Sustain core values while identifying virtual tools that work best for your organizational culture
- Encourage virtual socializing between teams and departments; schedule video meetings
- Conduct team-building activities to strengthen the bonds between your employees

# Transferring your Workforce Values in a Virtual Workplace



## Knowledge Sharing

- What matters most

## People Operations

- Critical Components

## Empower

- Doing what's right

## Key Take Aways for a higher probability of success:

- Business Continuity Plan; showcase your organizations' ability to adapt in the eye of disruption
- Create a virtual talent acquisition platform that meets the needs of your organizational strategy, training and development, and measuring outcomes
- Develop a remote workforce culture that enables engagement, attraction and retention





# Thank You!



Octavia M. Gilmore, HRM

301-902-8507

[octavia.gilmore@CLAconnect.com](mailto:octavia.gilmore@CLAconnect.com)

Octavia is a Professional Search Advisor with an extensive background in both human resources and professional search advisory. Her passion is in serving Not-For-Profit organizations and providing guidance on Diversity & Inclusion and Racial Equity initiatives. In her role with CLA, she is an authority in the not-for-profit space, leading professional search in the areas of finance, operations, programs, fundraising & development. Octavia has served non-profit clients spanning a wide-range of causes and missions throughout the United States. Her value proposition entails serving as an advisor and business partner, organizational branding coach and providing innovative solutions towards strengthening talent management, employee retention and recruitment best practices.



AJ Monterrosa

781-402-6336

[alan.monterrosa@claconnect.com](mailto:alan.monterrosa@claconnect.com)

AJ Monterrosa is a solution-oriented Professional Search Advisor helping Manufacturing & Distribution/Supply Chain organizations build and execute effective workforce strategies.

AJ's ability to provide clients with a strategic solution that is executed to completion is what makes him different. His approach and commitment to fully understand his client's business and talent objectives are foundational to quickly align his team with the talent market to ensure the right process, people, and timelines are met.

AJ served as a Sergeant in the United States Marine Corps, successfully completing tours in Iraq and Afghanistan while leading a team of Marines. With over seven years of recruiting and consulting experience, he is currently leading the Professional Search efforts for Manufacturing & Distribution/Supply Chain, creating opportunities between our clients and accounting, finance, HR and operational professionals on a national scale.

# QUESTIONS?



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