



# employer adviser

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## Utah Veteran Employment Tax Credit



As an employer, you may receive an employment tax credit from the Utah State Tax Commission for hiring an eligible veteran. For each veteran hired, the tax credit for the first year begins at \$200 per month, not to exceed \$2,400 per year and increases the second year to \$400 per month, not to exceed \$4,800 per year. Hiring eligible veterans is advantageous from a tax perspective. Please note that the Utah Veteran Employment Tax Credit is separate from the Federal Work Opportunity Tax Credit available to an employer who hires a veteran, especially one who is disabled. The federal and state tax credits can be combined if the veteran meets the eligibility criteria.

4. Must work at least 35 hours per week for no less than 45 out of the past 52 weeks after the employment start date

If you have a veteran meeting these criteria, please send a release request that includes the veteran's name, social security number, date of birth and signature and the employer's return information to the following:

Department of Workforce Services  
Unemployment Insurance  
140 East 300 South  
P. O. Box 45288  
Salt Lake City, Utah  
84145-0288

If the veteran meets the criteria, Unemployment Insurance will mail a letter to you certifying that the veteran meets the requirements of Utah Code Section 59-10-1031(2)(a). This letter should be used when filing for the Veteran Employment Tax Credit on Utah State Tax forms and retained in your tax records to support the credit if audited by the Utah State Tax Commission. Related information to save with the letter includes the taxpayer identification number, the veteran's last known address, the employment start date and documentation from the military service unit to establish the status of a recently deployed veteran.

If questions arise, please call Unemployment Insurance Contributions at 801-526-9235 or 1-800-222-2857, and select option 9.

The eligibility criteria for the Utah tax credit includes the following four required items:

1. Must be a recently deployed veteran who has:
  - a. Mobilized to federal military service in an active or reserve component of the U.S. Armed Forces
  - b. Received honorable or general discharge within 2 years prior to the employment start date
2. Must be employed on or after 1/1/2012
3. Must be collecting or eligible to collect Unemployment Insurance benefits or have exhausted UI benefits within the past two years



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# Reminder

## Update All UI Mailing Addresses

When registering your business with DWS for an Unemployment Insurance account, you provided addresses to receive UI tax correspondence as well as unemployment claim information. If either address has changed, you should inform DWS to ensure that you receive 1) tax correspondence, quarterly reports and rate notices and 2) claim correspondence, notification of

claims filed and separation information requests. If you do not receive correspondence because DWS has an old address on file, appeals, for example, may be denied. Please log onto your account at [jobs.utah.gov](http://jobs.utah.gov), go to Account Administration and confirm that the addresses are correct. You may also call 801-526-9235 or 800-222-2857, and select option 9.

## DWS to Recover Improper Payments with the New Treasury Offset Program



Preventing and recovering improper Unemployment Insurance payments is a top priority for the Utah Department of Workforce Services. This will help to ensure the stability of the UI program while protecting the UI trust fund.

DWS recently implemented a new innovative tool to significantly enhance the department's ability to collect improper UI overpayments. DWS will utilize the federal Treasury Offset Program, which allows the state to recover these overpayments by intercepting federal income tax refunds through the Internal Revenue Service.

DWS recently mailed notices to approximately 22,000 Unemployment Insurance recipients who improperly received Unemployment Insurance payments and were not currently repaying their debts. The notices were required by the IRS to communicate the department's intentions and to provide the debtors an opportunity to make arrangements to repay their debts prior to any intercept of their federal income tax refund. DWS is optimistic that several million dollars in improper payments will be collected through this program beginning in early 2013. While the department has intercepted Utah State income tax refunds for many years, this will provide a powerful new tool for collecting improper UI payments.

## Web Resources

The Department of Workforce Services maintains extensive information on our website, [jobs.utah.gov](http://jobs.utah.gov). Beneath the heading, select Services for Businesses to choose from the many available topics, including:

- Search for qualified employees
- File and pay quarterly UI contributions
- Report your new hires
- Register new employers

- Attend employer seminars and workshops
- Access economic information
- Access other business services

To find Unemployment Insurance posters, please visit <https://jobs.utah.gov/UI/Employer/Public/UIPublications.aspx>. The Unemployment Insurance Notice to Workers in English and Spanish should be posted in locations accessible to employees. The topics are updated frequently.