

KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP) GUIDELINES & APPLICATION



Welcome to the Kansas High Performance Incentive Program (HPIP). Within this document you will find guidelines and instructions to assist you in the completion of your application as well as supplemental forms. You may find it helpful to print off the guidelines and instructions prior to filling out the application. Below is a list of this document's contents:

Application	Pages 1-4
Guidelines & Instructions	Pages 5 - 7
Supplemental Forms	
HPIP Documentation Checklist <i>This form should be used to insure all necessary documentation has been submitted with the application</i>	Page 8
HPIP Average Wage Calculations <i>This worksheet should be submitted to show the worksite average wage.</i>	Page 9
Back-Office Qualifying Questions <i>If your worksite is qualifying as such then please complete and submit this form with application (determination may also be made in advance) by submittal of this form to the HPIP manager at the Commerce Department.</i>	Page 10
Headquarters Qualifying Questions <i>If your worksite is qualifying as such then please complete and submit this form with application (determination may also be made in advance) by submittal of this form to the HPIP manager at the Commerce Department.</i>	Page 11
Summary of Training & Education Expenditures <i>If you are satisfying the HPIP training requirement through your independent employee training efforts, complete and return this form with supporting company documentation detailing expenditures.</i>	Page 12
Attestation Estimating Eligible Training Provided or Received <i>For use when claiming wage expenditures for employee training when the time is not specifically coded and captured in the payroll records.</i>	Page 13



KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP) APPLICATION

For the worksite seeking HPIP certification, the person completing this application will need access to payroll records, training expenditures and customer records which identify the sources of sales revenue.

Commerce Representative: _____

Project Description Number: _____

Outside Consultant: _____ New Application Recertification

Date: _____ Waiting on HPIP Sales Tax Exemption: Yes No

Company Name: _____

Company FEIN: _____ Company Fiscal Year End: _____ / _____
Month Day

Company Address - Mailing: _____

City: _____ State: _____ Zip: _____

(Proposed) Worksite Address: _____

City: _____ County: _____

Contact: _____ Title: _____

Contact Phone: _____ Fax: _____

E-mail: _____

If your company is a subsidiary, please provide the parent company's

(a) Name: _____

(b) Address: _____

(c) Contact Phone: _____

(d) FEIN: _____

PLEASE REFER TO THE "GUIDELINES & INSTRUCTIONS"
AS YOU COMPLETE EACH OF THE FOLLOWING SECTIONS

FOR-PROFIT ENTITY

- 1) Is your firm a for-profit business enterprise subject to Kansas income, sales or property taxes or combination of these taxes? If YES, go to item 2 If NO, stop here. It appears your company does not qualify for HPIP benefits at this time.

"MEASUREMENT" AND "CERTIFICATION" PERIODS

- 2) (a) What four-calendar-quarter **measurement period** have you decided will best suit your company's needs? _____ through _____
mm/dd/yyyy mm/dd/yyyy
- (b) What date during the first calendar quarter following your measurement period do you wish to start and end your certification period. _____ through _____
mm/dd/yyyy mm/dd/yyyy

ASSIGNED NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) CODE

- 3) (a) To what six-digit NAICS category has the Kansas Department of Labor assigned the worksite which is seeking HPIP certification in this application? _____ (NAICS Code)
- (b) Please provide a brief description of the product or service produced at this worksite:

BUSINESS ACTIVITIES AT THE WORKSITE

- 4) Based on your NAICS category, is your worksite classed as a manufacturer (i.e., first 3 digits of your NAICS category are 311 through 339)? If YES, go to item 8 If NO, skip to item 5
- 5) Regardless of its NAICS designation, has Commerce determined your worksite to be a "headquarters or back-office operation" of a national or multi-national corporation?
 If YES, go to item 8 If NO, skip to item 6
- 6) Is your worksite classed in other eligible major NAICS? If YES, go to item 7
 If NO, stop here. It appears your company does not qualify for HPIP benefits at this time.

SOURCES OF REVENUE

- 7) Does your worksite meet the statutory sources of revenue requirement for 51 percent of the revenue? If YES, complete this section and go to item 8 If NO, stop here. It appears your company does not qualify for HPIP benefits at this time.

(a) Actual percent of total annual sales which meet this requirement: _____ %

(b) Describe how you capture this data in your sales or accounting system: (Please attach separate sheet if necessary.)

WORKSITE AVERAGE WAGE LEVEL

- 8) What is the HPIP wage standard in your region based on your NAICS assignment? \$ _____
- 9) What was the "average annual wage" amount you calculated in item (3) on the "Average Wage Calculations" form? \$ _____
- 10) Is your average annual wage higher than the HPIP wage standard based on your NAICS assignment for your chosen measurement period? If YES, skip to item 12 If NO, go to item 11
- 11) Is your worksite's average wage higher than one and one half times the statewide average wage?
 - If YES, go to item 12
 - If NO, stop here. It appears your company does not qualify for HPIP benefits at this time.

IMPORTANT NOTE: By utilizing this alternative wage threshold and executing this document you are hereby attesting that in recalculating the worksite's total wage, all wages paid to employees with 5 percent equity or more have been removed.

WORKSITE TRAINING/TRAINING TAX CREDIT

- 12) Has your company satisfied the HPIP training requirement through its use of the KIT, KIR or SKILL workforce training programs? If YES, complete this section If NO, skip to item 13
 - (a) Training Program: _____
 - (b) Contract Number: _____
 - (c) Required KIR match Amount: \$ _____
 - (d) Training Project Timeframe: _____ through _____
mm/dd/yyyy mm/dd/yyyy
- 13) The training requirement can also be met through the company's independent training efforts and may earn a tax credit, as follows:
 - (a) Calculate 2 percent of the aggregate "total wages paid" shown in item 3 on the "Average Wage Calculations" form:

<u>2%</u>	<u>times</u>	<u>total wages paid</u>	<u>equals</u>	<u>Minimum required cash outlay for training if not involved in KIT/KIR/SKILL</u>
.02	x	\$ _____	=	\$ _____

- (b) Show the cash outlay you calculated for employee training and education during your measurement period \$ _____
- (c) If the amount in item 13(b) is equal to the amount calculated in item 13(a), you have met the minimum HPIP training requirement. If 13(b) exceeds 13(a), you have earned a training credit equal to this "excess" amount up to a maximum of \$50,000.

<u>Non-match training cash outlay (from item 13(b) above)</u>	<u>minus</u>	<u>Minimum required cash outlay (from item 13(a) above)</u>	<u>equals</u>	<u>Excess over minimum requirement</u>
\$ _____	-	\$ _____	=	\$ _____

- 14) **Congratulations!** By meeting the requirement outlined in this application, your company is designated as a "high performance" business due to its willingness to invest above-average amounts in employee wages and training.

PLEASE READ CAREFULLY BEFORE SIGNING

- 15) Your signature below verifies the accuracy and completeness of all representations made in this application and confirms that the company will respond in a timely fashion to inquiries about its use of HPIP benefits and other related questions. Your signature verifies that the company agrees to make available within a reasonable timeframe and allow access to such company records as are deemed appropriate within the sole judgment of Commerce and/or Kansas Department of Revenue (KDOR), in order to facilitate verification of the company's program eligibility and entitlement to any HPIP benefits claimed. The company specifically agrees that this authorization by itself is sufficient notice for its employees to allow the requested access and provide any requested information.

The company also authorizes KDOR and the Kansas Department of Labor (KDOL) to share with Commerce such information as is deemed appropriate in the sole judgment of Commerce and KDOR and KDOL to facilitate verification of the company's program eligibility and entitlement to any HPIP benefits claimed. With this authorization the company specifically waives any right to confidentiality that may otherwise be extended to the company by law, insofar as it concerns the transfer of information about the company among Commerce, KDOR and KDOL with respect to verifying HPIP eligibility and claims.

Signature

Date

Printed Name

Title

(must be the owner, CEO or the company officer responsible for preparing and filing the company's tax return)

Please sign, date and return this application with the required supporting documentation to:

Richard Martinez, HPIP Manager
Kansas Department of Commerce
1000 S.W. Jackson Street, Suite 100
Topeka, Kansas 66612-1354
Phone: (785) 296-7174
E-mail: richard.martinez@ks.gov



KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP) GUIDELINES & INSTRUCTIONS

- 1) **For-Profit Entity** – Eligible entities may include “C” and “S” corporations, limited liability corporations (LLC’s or LC’s), partnerships and sole proprietorships. Non-profit businesses are not eligible for the program.

- 2) **“Measurement” and “Certification” Periods** – The measurement period (MP) period is the four calendar quarters your company will use to meet and document the program requirements of above-average wages and employee training. This period just precedes the certification period (CP) during which you intend to capture tax credits for new capital investment expenditures. The certification period cannot be started until a measurement period has been established. Companies usually try to optimize their investment tax credits by timing their certification period to maximize the amount of eligible expenditures it will capture. Determining the optimum CP allows the business to then establish their measurement period.
 - (a) Identify in the box the four-calendar-quarter measurement period as described in #2 above.

 - (b) For expansions and re-certifications with an existing workforce, please identify on what date during the calendar quarter following your measurement period to begin your 12-month certification period. For start-up worksites with a workforce new to the company, identify on what date your earliest eligible capital investment began.

- 3) **NAICS Code** – These codes identify the type of activities performed at the worksite and are assigned by the Kansas Department of Labor for unemployment insurance. Should you have any questions about your NAICS classification, please contact Kansas Department of Labor at (785) 296-5058.

- 4) If your NAICS code identifies your company as a manufacturer (i.e. NAICS codes beginning with “3”), then check YES, and proceed to section 8.

- 5) Generally, NAICS codes which designate a company as retailers, mining, agriculture or construction companies are not eligible for HPIP benefits. However, a business in any NAICS code can qualify if they are determined by Commerce to be either a **headquarters** or **back-office** operation of a national or multi-national corporation. To qualify as a **headquarters**, the principal officers of the corporation are housed at that location and from which direction, management or administrative support for the operations is provided for multiple company worksites. A **back-office operation** describes the ancillary processing functions which support the primary focus of the business but could generally be located anywhere, i.e. a claims processing facility or a captive warehouse.

To determine qualification status, use the form “Back-Office Qualifying Questions” or “Headquarters Qualifying Questions” form in this document. To pre-qualify, this form can be submitted independently to the HPIP manager for a determination. If determined a Headquarters or Back Office by Commerce, check YES, and proceed to section 8.

- 6) If your company is in other **eligible** NAICS categories: 2211 through 2213; 4231 through 4251; 4811 through 5191; 5211 through 7213; and 8111 through 9281, check YES and proceed to section 7. If not, stop here as it appears your company is not eligible for HPIP benefits at this time.

7) Worksites that are not manufacturers, headquarters or back-office operations must satisfy another criterion in addition to the wage and employee training requirements. The worksite must be able to verify that a majority (51 percent) of the worksite's annual sales are any combination of Kansas manufacturers, out-of-state commercial customers and/or out-of-state government customers. If you are able to verify this criterion, check YES, complete this section and go to item 8. If not, stop here as it appears your company does not qualify for HPIP benefits at this time.

(a) In the blank, list the percentage of total worksite sales from the combination of out-of-state commercial customers, out-of-state government customers and/or Kansas manufacturers.

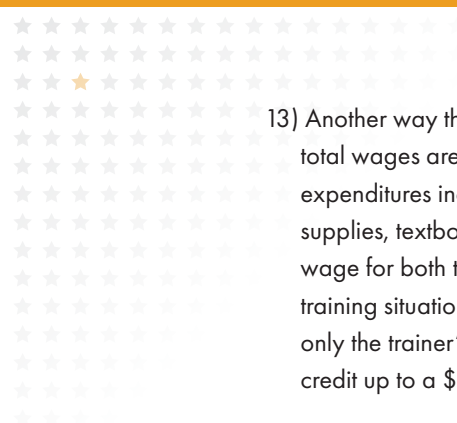
(b) Describe how your company identifies and/or tracks the percentage in 7(a) through company accounting records. If you need additional space, attach a separate sheet.

8) Identify the average wage in your area (wage standard) based on the NAICS assignment provided by the KDOL. This information can be obtained from Commerce's Web site or by calling the HPIP Manager at (785) 296-1131 or (785) 296-7174.

9) Assemble the first page of your Kansas Quarterly Wage reports (CNS 100) filed with the KDOL during your MP for the worksite seeking certification. Using the "Average Wage Calculations" form, divide total wages paid by total average number of employees as listed. If this figure exceeds the wage threshold for your region, enter this figure and proceed to #10. If it does not exceed the target wage standard, you may re-compute using full time equivalent (FTE) employees only as follows. From your end-of-month company records, add the average number of full-time (40 hrs per week) employees with your calculated FTE employees. FTE employees are equal to total part-time hours worked during the measurement period divided by 2080 (drop any fraction). The sum of these two numbers divided into total payroll should produce a higher average wage. If this wage meets the target wage standard requirements, enter this figure and proceed to #10.

10) If your worksite average wage as calculated in #9 is higher than the target wage standard for your NAICS and region, check YES and go to #12. If it is not, check NO and go to #11.

11) HPIP provides an **alternative** to the target average wage standard by NAICS code in your region. After subtracting out the payroll of any employee with 5 percent or more equity in the business, recalculate the worksite's average wage and compare to one and one half times the statewide average wage. This alternate target wage can be obtained on Commerce's Web site or contact the HPIP Manager at (785) 296-7174. If your worksite average wage is higher than one and one half times the state average wage, check YES and go to #12. If it is not, stop here as it appears you do not qualify for HPIP benefits at this time.12) There are two ways to satisfy the HPIP training requirement. One way is to be actively participating in a Commerce workforce training program i.e. KIT, KIR or IMPACT. For an existing or new worksite, the training project must be in place within the quarter following the measurement period but prior to the certification period or active for a period of at least three months during the measurement period. If you are using a KIT, KIR or IMPACT training project to satisfy the training requirement, check YES and complete this section and go to #14. If not, check NO and go to #13.



13) Another way that the HPIP training requirement can be met is if at least 2 percent of a worksite's total wages are documented and spent on eligible worksite employee training. Examples of eligible expenditures include instructor salaries, curriculum planning and development, travel, materials, supplies, textbooks, manuals, minor training equipment and certain training facility costs. The base wage for both trainer and trainee may be allowed for the time spent in training except during on the job training situations in which a work product is produced that may be sold or used internally. In this case, only the trainer's wages may be allowed. Any training costs in excess of 2 percent can earn a state tax credit up to a \$50,000 cap with no carry-forward of credit allowed.

- (a) Calculate the minimum required cash outlay for training to satisfy the requirement. This figure is 2 percent of total annual wages paid as reported on a quarterly basis to the Kansas Department of Labor.
- (b) The documentation submitted to qualify the training expenditures needs to clearly evidence the type of training provided, training dates, and employees receiving the training, type and amount of the expenditure. Calculate training expense by category per the "Summary of Training and Education Expenditures" supplemental form and enter the total expenditures on the application. Be sure to attach the company supporting documents used to calculate the amount in each category. Failure to submit proper support documentation will delay the processing of the application.
- (c) Bring forward the numbers from #13(a) and (b). If you have met or exceeded the minimum training expenditure requirement go to #14. Congratulations! Commerce will determine the amount, if any, of your training and education credit. If you cannot meet the minimum requirement, stop here as it appears you do not qualify for HPIP benefits at this time.

IMPORTANT NOTE: All source records from which HPIP support documentation is collected are subject to audit by at least three state agencies:

- 1) The Kansas Department of Commerce
- 2) The Kansas Department of Revenue
- 3) The Kansas Department of Labor



KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP)
DOCUMENTATION CHECKLIST

Company: _____

HPIP Measurement Period: _____ through _____
mm/dd/yyyy mm/dd/yyyy

Recertification New

If this is a recertification, please provide previous certification number: _____

Previous Certification Period: _____ through _____
mm/dd/yyyy mm/dd/yyyy

Proposed Certification Period: _____ through _____
mm/dd/yyyy mm/dd/yyyy

For certification of a worksite, please return the following items to the Kansas Department of Commerce.

- 1) Completed HPIP Application
- 2) Kansas "Quarterly Wage Reports & Unemployment Tax Returns" – Four summary pages for the worksite or multiple worksite reports filed quarterly with the Kansas Department of Labor (KDOL) for your chosen measurement period.
- 3) If using leased employees to qualify, include a copy of the lease agreement or other evidence of the lease arrangement as well as the Quarterly Wage Reports identifying the leased employees.
- 4) The worksheet entitled "Average Wage Calculations" form.
- 5) If your major NAICS code is 311-339, skip to item 8 below.
- 6) If your worksite is qualifying as a **back-office** operation of a national or multi-national firm, complete and submit the "Back-Office Qualifying Questions" form.
- 7) If your worksite is qualifying as a **headquarters facility** for a national or multi-national firm, complete and submit the "Headquarters Qualifying Questions" form.
- 8) If you are satisfying the HPIP training requirement through your independent employee training efforts, complete and return the "Summary of Training & Education Expenditures" form and attach substantiating company documentation.
- 9) If moving from one Kansas community to another, a letter from each community advising the business has not been pirated by the community to which the business is moving.
- 10) If you have not yet provided a "Project Description," please complete one and submit, even if you are not making a capital investment that exceeds \$50,000.



KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP)
AVERAGE WAGE CALCULATIONS

Company Claiming Benefits: _____

Worksite Location - County: _____ (KS)

1) HPIP Measurement Period you have selected: _____ through _____
(see # 2(a) on the "HPIP Application) mm/dd/yyyy mm/dd/yyyy

2) Determine "average employee" or "average full time equivalent" headcount

(a) Directly below list the monthly headcounts of employees taken from the Quarterly Wage Reports four-quarter measurement period. Divide by 12 to determine your average level of employment.

<u>Headcount of Employees Shown on the Company's Quarterly Wage Report</u>	<u>Name of Starting Month:</u> _____
---	--

Month 1 _____ Month 2 _____ Month 3 _____
 Month 4 _____ Month 5 _____ Month 6 _____
 Month 7 _____ Month 8 _____ Month 9 _____
 Month 10 _____ Month 11 _____ Month 12 _____

Total of 12 Months _____ ÷ 12 = _____ **
Avg. employees per quarterly wage report

If average employee headcount divided into total wages will satisfy the wage threshold requirement, enter this figure on line 9 on the application. If not, go to item 2(b).

(a) Directly below total your full-time employees only (40 hr/wk) at the worksite for each month during the 12-month measurement period, then divide by 12 to determine your average level of full-time employees.

<u>Headcount of Worksite Full-Time-Only Employees by Month Per Company Records</u>	<u>Name of Starting Month:</u> _____
---	--

Month 1 _____ Month 2 _____ Month 3 _____
 Month 4 _____ Month 5 _____ Month 6 _____
 Month 7 _____ Month 8 _____ Month 9 _____
 Month 10 _____ Month 11 _____ Month 12 _____

Total of 12 Months _____ ÷ 12 = _____ **
Avg. employees per quarterly wage report

Go to item 2(c) to figure "full-time equivalent" employees

(c) For the measurement period selected in item (1) above, total the hours worked by part-time employees (who work less than 40 hours per week) at the worksite, and divide this number by 2,080.

<u>Total</u> <u>Part-Time Hours</u>		<u>FTE's from Part-Time</u> <u>Employees</u>	
_____	÷ 2,080 =	_____	(no fractions)

(d) Using information developed in parts 2(b) and 2(c) above, add together the part-time FTE's and the average full-time employees per company records to determine the total FTE count.

<u>Part-Time FTE's</u> <u>(from part 2(c))</u>	+	<u>Full-Time</u> <u>Employees</u> <u>(from part 2(b))</u>	=	<u>Total FTE's</u> _____	(no fractions)
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3) For the measurement period defined in item (1) above, please compute your average wage at this worksite. Enter your "total wages paid," as shown on the four "Quarterly Wage Reports and Unemployment Tax Returns" (Form K-CNS 100) or "Multiple Worksite Reports" (Form BLS 3020), divide the headcount from either 2(a) or 2(d) into total wages paid.

<u>"Total Wages Paid"</u>		<u>Headcount from 2(a) or 2(d) above</u>		<u>Average Annual Wage</u>
\$ _____	÷	_____	=	\$ _____

4) Transfer the "total wages paid" and the "average annual wage" to the HPIP Application #9 and #13(a).



KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP)
BACK-OFFICE QUALIFYING QUESTIONS

Generally a back-office operation describes the ancillary processing functions which support the primary focus of the business, but could be located anywhere i.e. a company claims processing facility or a captive warehouse. Please answer the following to determine if your worksite will qualify.

HEADQUARTERS

- 1) Company name and address of proposed worksite.

- 2) Is this a captive, in-house worksite that provides services only to the company and its affiliates (as opposed to selling its services to outside parties?)

- 3) In what kind of non-revenue-generation support operations is this worksite involved for the company and its affiliates?

- 4) How many company worksites are served by this support worksite and where are they located?

- 5) How many affiliate worksites are served by this support worksite and where are they located?

- 6) How much outside revenue is generated at this worksite as a percentage of outside party income to total income generated at this back-office location? _____ %

NATIONAL OR MULTI-NATIONAL FIRM

- 1) About how many permanent company worksites, staffed with company employees, are in the United States?

- 2) List the states in which these worksites are located.

- 3) List the number of permanent company worksites located outside the United States, and list the countries in which those worksites are located.

- 4) List the approximate number of permanent company worksites and their locations for affiliated companies.

- 5) If traded on a major stock exchange, please show the trading symbols and list the exchange.

- 6) Other considerations you wish to add.



KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP)
HEADQUARTERS QUALIFYING QUESTIONS

A headquarters location usually houses the principal officers of the corporation and from which direction, management or administrative support for the operations is provided for multiple company worksites. Please answer the following questions to determine if your firm qualifies.

HEADQUARTERS

- 1) Company name and address of proposed worksite.

- 2) List the names and titles of the company officers located at the headquarters location.

- 3) In what non-revenue-generating activities is this worksite involved for other worksites of the company and its affiliates.

- 4) About how many company worksites are served by this headquarters worksite.

- 5) About how many affiliate worksites are served by this headquarters worksite.

- 6) How much outside revenue is generated at this headquarters as a percentage of outside party income to total income generated at the headquarters worksite? _____ %

NATIONAL OR MULTI-NATIONAL FIRM

- 1) About how many permanent company worksites, staffed with company employees, are in the United States?

- 2) List the states in which these worksites are located.

- 3) List the number of permanent company worksites located outside the United States, and list the countries in which those worksites are located.

- 4) List the approximate number of permanent company worksites and their locations for affiliated companies.

- 5) If traded on a major stock exchange, please show the trading symbols and list the exchange.

- 6) Other considerations you wish to add.



KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP)
SUMMARY OF TRAINING & EDUCATION EXPENDITURES

Company: _____

HPIP Measurement Period: _____ through _____
mm/dd/yyyy mm/dd/yyyy

Please attach to this form, company accounting records and attestation forms based on company records. All documentation submitted with this form should have source documents held at the company which can be produced in the event of audit. Training and education expenditures are categorized as follows:

1) **Training expenditures (excluding wages)** – Training expenses typically are coded as such and captured in your accounting system. For each expenditure per company accounting records, please provide enough detail for Commerce to make a determination as whether or not the expenditure is eligible. A spreadsheet or computer printout should include: date, type of training expenditure, payee and amount of expenditure. Please note the total here and attach supporting documents to this form. \$ _____

2) **Salary/wages during training – Estimated** – Using the “Attestation Estimating Eligible Training Provided or Received” form the employee may attest to the amount of time they spent training new and existing employees and the time during which they received training while not producing a marketable product. The percentages are then applied to a salary rate to determine the associated training and education costs. Except for the company’s initial HPIP certification, for which its system may not have been set up to fully capture HPIP training documentation, these attestation forms **must** be based on training time that has been tracked by the employee regularly (at least every two weeks during the measurement period chosen for the worksite). List each “attestation” calculation on a spreadsheet, attach to this form and note the total here. \$ _____

3) **Salary/wages during training – Per Payroll Records** – When employees are required to code their time according to job activity codes, all time coded to training can be applied to their salary rate to determines the associated training and education costs for the worksite. Costs listed in this category must include employee name, training hours, type of training, rate of pay and totals. Attach list with calculation data and note the total here. \$ _____

4) **TOTAL ELIGIBLE TRAINING AND EDUCATION COSTS** \$ _____



KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP)
ATTESTATION ESTIMATING ELIGIBLE TRAINING PROVIDED OR RECEIVED

This company is trying to receive tax benefits through the Kansas High Performance Incentive Program. To be eligible, we have to quantify our training costs. Because you don't complete a daily time sheet to track your duties, I would like you to estimate the percentage of:

- (a) your time spent training other employees (**do** count on-the-job training), or
- (b) your time spent receiving training (**do not** count any on-the-job training or time during which you were generating product for internal use or external sale).

Please be **conservative** in your estimate.

Company Name: _____ Date: _____

To: _____
employee whose training time is being estimated employee's title

From: _____
employee requesting the information about training time employee's title

(A) ___% of my time has been spent training other employees to perform various functions for this company during the HPIP measurement period from _____ to _____
mm/dd/yyyy mm/dd/yyyy

(B) ___% of my time has been spent training when I was not generating any usable product, during the HPIP measurement period from _____ to _____
mm/dd/yyyy mm/dd/yyyy

(C) I did / did not track my training time every two weeks or more often during the measurement period.

Signature

Date

NOTES:

- 1) Use this to claim wage expenditures for employees whose training time is **not** captured in the payroll system.
- 2) For the company's **initial HPIP certification only**, this form can be used to document that the company has spent at least 2 percent of total wages paid during the measurement period, even if the training time was not recorded at least every two weeks. **No** HPIP tax credit can be earned using training costs based on these attestations unless the employee has recorded his or her training at least every two weeks.
- 3) **After the initial HPIP certification**, training costs developed through use of this form are **not** eligible toward satisfying the HPIP training requirement **or** earning an HPIP training tax credit unless the employee has recorded their training time in writing at least every two weeks during the HPIP measurement period.