



**Wisconsin Economic Development Corporation
Program Guidelines for Calendar Year 2024**

Program Name: Enterprise Zone (EZ)
Program Inception: 2005 Act 361
Lead Division: Business and Community Development
 New **Revised** 1/1/2024
 Aid **Pass-thru Aid** **Technical Assistance**

Program Goal:

The goal of the Enterprise Zone (EZ) Program is to incent projects involving expansion of existing Wisconsin businesses or relocation of major business operations from other states to Wisconsin.

Program Description:

The program supports job creation, job retention, capital investment, training, and Wisconsin supply chain investment by providing companies with refundable Tax Credits that can help to reduce their Wisconsin state income tax liability or provide a refund, thereby helping to enhance their cash flow to either expand the project’s scope, accelerate the timing of the project or enhance payroll.

Eligibility Requirements:

A business may qualify for EZ certification where the business: (1) Begins operation in EZ¹; (2) Relocates to EZ from out of state²; (3) Expands operation in EZ³; (4) Retains Jobs in the EZ⁴; or (5) Purchases items or services through a Wisconsin Supply Chain⁵.

EZ Tax Credit projects must meet the requirements in §§ 238.399, 71.07 (3w), 71.28 (3w), and 71.47 (3w), Wis Stats. Among other things, these statutes cover applicable definitions, eligibility for tax benefits, and limits on the tax benefits.

¹ Wis. Stat. § 238.399(5)(a)

² Wis. Stat. § 238.399(5)(b)

³ Wis. Stat. § 238.399(5)(c)

⁴ Wis. Stat. § 238.399(5)(d)

⁵ Wis. Stat. § 238.399(5)(e)

Each EZ may exist for up to 12 years.⁶ WEDC may cap the award and/or limit the number of years in which credits may be claimed by a Certified Business within the EZ. But there is no statutory cap on allocated Tax Credits per award, or on the overall program.

Definitions:

The following definitions supplement those in §§ 238.399, 71.07 (3w), 71.28 (3w), 71.47 (3w) Wis Stats.

- “Base Year” means the 12-month period immediately preceding the Certification Date.⁷
- “Certified Business” means a business certified by WEDC as eligible to earn Tax Credits based on the parameters of this guideline and based on the business’ total number of Eligible Employees in the State of Wisconsin as determined by the Federal Employment Identification Number (“FEIN”) under which the business files its taxes.
- “Certification Date” means the date, designated by WEDC, on which the eligibility to earn Tax Credits begins. No activities occurring prior to the Certification Date will be considered in allocating Tax Credits.
- “Eligible Training Cost” means (1) the cost of the trainer; (2) the cost of the training materials; (3) the wages of the trainee while in a classroom setting; or (4) the costs of the trainer and the wages of the trainee while in an on-the-job or job shadowing setting.⁸ Eligible training costs do not include travel expenses, food or lodging.
- A “Full-Time Employee”: means an individual who is employed in a full-time job,⁹ Employees that do not meet the definition will not be counted toward headcount or wages.
- A “Full-Time Job” means a nonseasonal job for which the annual pay is more than the amount determined by multiplying 2,080 by 150 percent of the federal minimum wage and for which the person is offered retirement, health, and other benefits.¹⁰

⁶ Wis. Stat. Sec. 238.399(4)(a).

⁷ Wis. Stat. Sec. 71.07(3w)(a)1.b; Wis. Stat. Sec. 71.28(3w)(a)1.b; Wis. Stat. Sec. 71.47(3w)(a)1.b.

⁸ Wis. Stat. Sec. 71.07(3w)(bm)1; Wis. Stat. Sec. 71.28(3w)(bm)1; Wis. Stat. Sec. 71.47(3w)(bm)1.

⁹ Wis. Stat. Sec. 238.399(1)(ar). While there are two statutory definitions of Full-Time Employee, WEDC utilizes the above identified definition in its contracts: Wis. Stat. Sec. 238.399(1)(am)2.

¹⁰ Wis. Stat. Sec. 238.399(1)(as).

- A “Partial-Year Employee” means an individual who only worked part of the year due to their hiring or termination dates, who would have met the Full-Time Employee definition had they worked the full year. Part-time or seasonal employees do not count as Partial-Year Employees.
- “Ineligible Business” means businesses ineligible for Tax Credits unless extraordinary circumstances exist, including but not limited to a serious threat of a business leaving the state, significant job creation or retention, or Significant Capital Investment, and such extraordinary circumstances are approved by the Board of Directors’ Awards Administration Committee. Such Ineligible Businesses include:
 - Payday loan and title loan companies
 - Telemarketing other than inbound call centers
 - Pawn shops
 - Media outlets
 - Retail
 - Farms
 - Primary care medical facilities
 - Financial Institutions
 - The hospitality industry
- “Significant Capital Expenditure” means a capital investment in a WEDC-designated EZ, beyond a Certified Business’s normal capital expenditures, that is needed to achieve a specific purpose agreed to by WEDC.¹¹
- “Significant Capital Investment” means a capital investment in excess of \$10 million in a WEDC-designated EZ, beyond a Certified Business’s normal capital expenditures, that is needed to achieve a specific purpose agreed to by WEDC.¹²
- “Significant Supply Chain” means a business that has a supply chain in the state which is designated by WEDC as significant. In determining whether the chain is significant, WEDC may consider any of the following factors:
 - The number of employees throughout the supply chain
 - The number of suppliers in the supply chain
 - The total cost of the components purchased from the supply chain
 - The number of units purchased from the chain
- “Tax Credits” means the EZ Tax Credits authorized pursuant to Wisconsin Statutes §§ 238.399, 71.07 (3w), 71.28 (3w), 71.47 (3w)

¹¹ Wis. Stat. Sec. 238.399(6)(g)3.

¹² Wis. Stat. Sec. 238.399(6)(g)2m.

- “Taxable Year” means the taxable period upon the basis of which the taxable income of the taxpayer is computed for federal income tax purposes.¹³
- “Tier I county or municipality” and “Tier II county or municipality” means a county or municipality so designated by WEDC. In designating either a Tier I county or municipality or a Tier II county or municipality, WEDC will consider the most current data available for the area and state using the following indicators:
 - Unemployment rate
 - Percentage of families with incomes below the poverty line
 - Median family income
 - Median per capita income
 - Average annual wage
 - Manufacturing assessment values by county
 - Other significant or irregular indicators of economic distress – such as a natural disaster, or plant closings and layoffs¹⁴

In determining a distressed county (Tier 1), each category above will annually be assigned a value between 1-72 with 72 being the highest distress ranking and an aggregate score for each county considering the 7 factors. The counties are ranked by their aggregate score with the highest-ranked one-third (24) counties considered distressed. Additionally, the City of Milwaukee and any county with two top-ten distress rankings in any given category will also be considered distressed.

- “Zone Payroll” means the amount of state payroll that is attributable to wages paid to Full-Time Employees based in an EZ. Zone Payroll does not include the amount of wages paid to any Full-Time Employees that exceeds \$100,000.¹⁵

Enterprise Zone Designation

Designation of Enterprise Zone is based on the following factors.¹⁶

- Indicators of the area's economic need, data regarding household income, average wages, the condition of property, housing values, population decline, job losses, infrastructure and energy support, the rate of business development, and the existing resources available to the area.¹⁷

¹³ Wis. Stat. Sec. 71.01(12),

¹⁴ Wis. Stat. § 238.399(6)(g)(1)

¹⁵ Wis. Stat. Sec. 71.07(3w)(a)6; Wis. Stat. Sec. 71.28(3w)(a)6; Wis. Stat. Sec. 71.47(3w)(a)6. “State Payroll” is defined in Wis. Stat. Sec. 71.07(3w)(a)5; Wis. Stat. Sec. 71.28(3w)(a)5; Wis. Stat. Sec. 71.47(3w)(a)5.

¹⁶ Wis. Stat. Sec. 238.399(3)(b).

¹⁷ Wis. Stat. § 238.399(3)(b)(1)

- The effect of designation on other initiatives and programs to promote economic and community development in the area, including job retention, job creation, job training, and creating high-paying jobs.¹⁸
- Preference is given based on the greatest economic need to the extent possible.¹⁹

WEDC designates Enterprise Zones based on company specific projects. In determining whether to designate an EZ, WEDC may evaluate a wide range of factors including the following:

- Whether the project might not occur without the allocation of Tax Credits.
- The extent to which the project will increase employment in this state.
- The extent to which the project will contribute to the economic growth of this state.
- The extent to which the project will increase geographic diversity of available Tax Credits throughout this state.
- The financial soundness of the business.
- Whether the business offers health, retirement and other benefits.
- Any previous financial assistance that the business received from the Department of Commerce/WEDC.

WEDC shall designate at least three Enterprise Zones in political subdivisions of less than 5,000 and at least two in political subdivisions with populations between 5,000 and 30,000.²⁰ WEDC shall specify whether an Enterprise Zone is located in a Tier I county or municipality or a Tier II county or municipality.²¹

Certification

A business may qualify for EZ certification in the following five circumstances where the business:

- 1. Begins operation in EZ²²**
- 2. Relocates to EZ from out of state²³**
 - a. The business must offer compensation and benefits to employees in the EZ that are at least as favorable as those offered to employees working outside the zone for the same type of work.
- 3. Expands operation in EZ (Must meet either sub. a or sub. b)**

¹⁸ Wis. Stat. § 238.399(3)(b)(2)

¹⁹ Wis. Stat. § 238.399(3)(c)

²⁰ Wis. Stat. Sec. 238.399(3)(d).

²¹ Wis. Stat. Sec. 238.399(3)(bm).

²² Wis. Stat. Sec. 238.399(5)(a).

²³ Wis. Stat. Sec. 238.399(5)(b).

- a. Increase Personnel by 10% ²⁴
 - i. The business enters into an agreement to claim benefit only for years in which the business maintains increased level of personnel; and
 - ii. Compensation and benefit for employees in the EZ that are at least as favorable as those offered to employees working in Wisconsin but outside zone"Personnel" defined to include both (1) A business' employees in an Enterprise Zone and (2) Individuals who provide services to a business as independent contractors in this state. ²⁵
- b. Significant Capital Investment ²⁶
 - i. The business enters into an agreement to claim benefit only for years in which the business maintains increased level of capital investment; and
 - ii. Compensation and benefit for employees in the EZ that are at least as favorable as those offered to employees working in Wisconsin but outside zone

4. Retains Jobs in the EZ²⁷

- a. But must also make a Significant Capital Investment in property located in Enterprise Zone and, unless EZ located in Rural Zone, must either:
 - i. Qualify as a manufacturer with Significant Supply Chain in state; or
 - ii. Or have more than 500 Full-Time Employees in EZ

5. Wisconsin Supply Chain²⁸

- a. Business located in the EZ purchases substantial amounts of tangible personal property, items, property or goods or services from Wisconsin vendors

The corporation shall revoke the certification²⁹ to claim tax benefits if the person does any of the following:

- Supplies false or misleading information to obtain tax benefits.
- Leaves the Enterprise Zone to conduct substantially the same business outside of the Enterprise Zone.
- Ceases operations in the Enterprise Zone and does not renew operation of the business or a similar business in the Enterprise Zone within 12 months.

²⁴ Wis. Stat. Sec. 238.399(5)(c)1.

²⁵ Wis. Stat. Sec. 238.399(1)(bm).

²⁶ Wis. Stat. Sec. 238.399(5)(c)2.

²⁷ Wis. Stat. Sec. 238.399(5)(d).

²⁸ Wis. Stat. Sec. 238.399(5)(e).

²⁹ Wis. Stat. Sec. 238.399(6)(b).

Tax Credits Calculation

A Certified Business may qualify for Tax Credits only for eligible activities that occur after the Certification Date established by WEDC. A Certified Business may be eligible to earn Tax Credits for multiple eligible activities. The amount of Tax Credits earned for each activity shall align with the following calculations, capped at amounts determined by WEDC to be reflective of the economic impact the project will have in the state of Wisconsin.

A Certified Business may qualify for EZ Tax Credits in one or more of the following categories: Job Creation, Job Retention, Training Tax Credit, Capital Investments, and Wisconsin Supply Chain. Each are described in detail herein.

Job Creation Tax Credit Calculation:³⁰

Business would be entitled to a credit of up to seven percent (7%) as identified in the following 5 step calculation.

Step 1: Identify "New Full-Time Employees."³¹ For calculation purposes, the New Full-Time Employees are identified as the lesser of:³²

- **New Full-Time Employees in the EZ:** The number of Full-Time Employees in the EZ in the taxable year minus the number of Full-Time Employees in the EZ in the base year; or
- **New Full-Time Employees in the State:** The number of Full-Time Employees in the state in the taxable year minus the number of Full-Time Employees in the state in the base year.

Partial Year Employees are included in the calculation as follows:

- Partial-Year Employees whose employment was terminated prior to the end of the taxable year will not be counted as a New Full-Time Employee.
- Partial-Year Employees employed as of the end of the taxable year will be counted as a New Full-Time Employee.

Step 2: Identify "Average Zone Payroll." Determine the recipient's average Zone Payroll by dividing the total wages of Full-Time Employees employed in the EZ in the taxable year by the number of Full-Time Employees employed in the EZ in the taxable year.³³ Any wages earned by a Full-Time employee in excess of one hundred thousand dollars (\$100,000) will not be counted in this calculation;³⁴

³⁰ Wis. Stat. Sec. 71.07(3w)(b); Wis. Stat. Sec. 71.28(3w)(b); Wis. Stat. Sec. 71.47(3w)(b).

³¹ Wis. Stat. Sec. 238.399 (1) (am).

³² Wis. Stat. Sec. 71.07(3w)(b)1; Wis. Stat. Sec. 71.28(3w)(b)1; Wis. Stat. Sec. 71.47(3w)(b)1.

³³ Wis. Stat. Sec. 71.07(3w)(b)2; Wis. Stat. Sec. 71.28(3w)(b)2; Wis. Stat. Sec. 71.47(3w)(b)2.

³⁴ Wis. Stat. Sec. 71.07(3w)(a)6; Wis. Stat. Sec. 71.28(3w)(a)6; Wis. Stat. Sec. 71.47(3w)(a)6.

Step 3: Calculate "Average Eligible Wage Amount." Subtract the minimum threshold (depending on the Tier) as identified below from the Average Zone Payroll.³⁵

- Tier 1: 2,080 multiplied by 150 percent of the federal minimum wage
- Tier 2: \$30,000

Step 4: Calculate "Creditable Wage Amount." Multiply the Average Eligible Wage Amount by the New Full-Time Employees in the zone.³⁶ After identifying the total wages for all New Full-Time Employees, add the qualified wages for all Partial-Year Employees.

Step 5: Job Creation Credit Determination. Multiply the Creditable Wage Amount by the credit percentage (which cannot exceed 7 percent).³⁷

Full-Time Employees created and awarded Job Creation Tax Credits shall be maintained for the duration of the EZ, measured as of the last day of the maintenance period, and may be subject to additional contractual requirements as required by WEDC.

Job Retention Tax Credit Calculation:³⁸

Business would be entitled to a credit of up to seven percent (7%) as identified in the following calculation.

To qualify, the total number of Full-Time Employees must be equal to or greater than the total number of Full-Time Employees in the base year to earn retention credits. The calculation of Job Retention credits cannot include wages paid to any Full-Time Employee that exceeds \$100,000.³⁹

Step 1: Confirm "Retained Employees." The number of Retained Employees must be equal to or greater than the Full-Time Employees identified in the base year.

Partial-Year Employees are included in this calculation as follows:

- Partial-Year Employees whose employment was terminated prior to the end of the taxable year will not be counted as a Full-Time Employee.
- Partial-Year Employees employed as of the end of the taxable year will be counted as a Full-Time Employee.

³⁵ Wis. Stat. Sec. 71.07(3w)(b)3; Wis. Stat. Sec. 71.28(3w)(b)3; Wis. Stat. Sec. 71.47(3w)(b)3.

³⁶ Wis. Stat. Sec. 71.07(3w)(b)4; Wis. Stat. Sec. 71.28(3w)(b)4; Wis. Stat. Sec. 71.47(3w)(b)4.

³⁷ Wis. Stat. Sec. 71.07(3w)(b)5; Wis. Stat. Sec. 71.28(3w)(b)5; Wis. Stat. Sec. 71.47(3w)(b)5.

³⁸ Wis. Stat. Sec. 71.07(3w)(bm)2; Wis. Stat. Sec. 71.28(3w)(bm)2; Wis. Stat. Sec. 71.47(3w)(bm)2.

³⁹ Wis. Stat. Sec. 71.07(3w)(a)6; Wis. Stat. Sec. 71.28(3w)(a)6; Wis. Stat. Sec. 71.47(3w)(a)6.

Step 2: Confirm “Base Year Zone Payroll.” Current Zone Payroll must be the same or more than Base Year Zone Payroll. Wages for all Partial-Year Employees are included in these calculations.

Step 3: Job Retention Credit Determination.” Multiply the Base Year Zone Payroll by the credit percentage (which cannot exceed seven percent (7%)).

Job retention credits may only be earned in years in which the Certified Business has maintained the number of Full-Time Employees employed in the Base Year and may only be earned for 5 consecutive taxable years.

Training Tax Credit Calculation:⁴⁰

Business would be entitled to a credit of up to 100% of the amount paid in a taxable year for any of the following activities:

- Upgrade or improve the job–related skills of any of the claimant’s full–time employees;
- Train any of the claimant’s full–time employees on the use of job–related new technologies; or
- Provide job–related training to any full–time employee whose employment with the claimant represents the employee’s first full–time job.

This credit only applies to employees who work in an Enterprise Zone.

Wisconsin Supply Chain Tax Credit Calculation:⁴¹

The amount of Tax Credits earned may equal up to 1% of the amount that the Certified Business will pay to purchase tangible personal property, items, property, or goods under s. 77.52(1)(b), (c), or (d), or services directly from Wisconsin vendors, as determined by

WEDC, except that the Certified Business may not be awarded supply chain and capital investment Tax Credits for the same expenditures.

Significant Capital Expenditure Tax Credit Calculation:⁴²

Business entitled to up to 10 percent of the Certified Business’ Significant Capital Expenditures.

Capital Expenditures are generally defined as depreciable, tangible assets such as land, buildings, and equipment. Credit may be allowed for capital leases and/or purchased property.

⁴⁰ Wis. Stat. Sec. 71.07(3w)(bm)1; Wis. Stat. Sec. 71.28(3w)(bm)1; Wis. Stat. Sec. 71.47(3w)(bm)1.

⁴¹ Wis. Stat. Sec. 71.07(3w)(bm)4; Wis. Stat. Sec. 71.28(3w)(bm)4; Wis. Stat. Sec. 71.47(3w)(bm)4.

⁴² Wis. Stat. Sec. 71.07(3w)(bm)3; Wis. Stat. Sec. 71.28(3w)(bm)3; Wis. Stat. Sec. 71.47(3w)(bm)3.



Significant Capital Expenditures made for which Capital Investment Tax Credits are earned shall be maintained for the duration of the zone and may be subject to additional contractual requirements as required by WEDC.

Eligibility to Claim:

Certified Businesses will be required to submit documentation outlining the eligible activities, actual wages and expenditures to be awarded its designated EZ Tax Credits. WEDC may request additional information from the Certified Business.

WEDC will annually determine the amount of Tax Credits earned and able to be claimed by the Certified Business based on eligible activities, actual wages and expenditures pursuant to ss. 71.07 (3w), 71.28 (3w), or 71.47 (3w).⁴³

WEDC will notify the Certified Business and the Department of Revenue of the amount eligible to be claimed against the Certified Business' taxes each year with a written verification of the Tax Credits earned.⁴⁴ A Certified Business must attach appropriate forms to its Wisconsin tax return submitted to the Department of Revenue to obtain the tax benefits. No person may file with the Department of Revenue for Tax Credits without the written verification of WEDC.⁴⁵

Tax Credits are refundable and non-transferable. If the amount of Tax Credits approved for a tax year exceeds the amount of tax due for the tax year, the excess credit amount will be refunded to the Certified Business.⁴⁶

WEDC may require a business to repay any tax benefits the business claims for a year in which the business failed to comply with an EZ agreement.⁴⁷

Incentives and Available Funding (CY23):

Subject to passive review by the Joint Committee on Finance⁴⁸, WEDC may designate any number of Enterprise Zones in Wisconsin⁴⁹. WEDC shall designate at least five (5) zones subject to population limits in a political subdivision.⁵⁰

The incentives under this program are refundable Tax Credits according to the following stipulations:

⁴³ Wis. Stat. Sec. 238.399(6)(f).

⁴⁴ Wis. Stat. Sec. 238.399(6)(e).

⁴⁵ Wis. Stat. Sec. 71.07(3w)(c)3; Wis. Stat. Sec. 71.28(3w)(c)3; Wis. Stat. Sec. 71.47(3w)(c)3.

⁴⁶ Wis. Stat. Sec. 71.07(3w)(c); Wis. Stat. Sec. 71.28(3w)(c); Wis. Stat. Sec. 71.47(3w)(c).

⁴⁷ Wis. Stat. Sec. 238.399(6)(d).

⁴⁸ Wis. Stat. Sec. 238.399(3)(am).

⁴⁹ Wis. Stat. Sec. 238.399(3)(a).

⁵⁰ Wis. Stat. Sec. 238.399(3)(d).

EZ Job Creation Credit: A Tax Credit equal to no more than 7% of the net increase in EZ payroll from base in a Tier I county or municipality, less 150% times the Federal Minimum Wage per new, Full-Time Employee and up to \$100,000 per employee, or a 7% Tax Credit against the lesser of the net increase in state payroll and EZ payroll from base in a Tier II county or municipality, less \$30,000 per new, Full-Time Employee and up to \$100,000 per employee. Calculations are relative to a base year which is fixed as the year before the EZ takes effect. This benefit may be awarded for up to 12 years.

EZ Job Retention Credit: A Tax Credit equal to no more than 7% of the taxpayer's EZ payroll in a Tier I county or municipality that is paid to full-time employees who earn more than 150% times the Federal Minimum Wage, but less than \$100,000, in annual wages, less the amount paid to new full-time employees, or no more than 7% of the taxpayer's EZ payroll in a Tier II county or municipality that is paid to full-time employees who earn more than \$30,000, but less than \$100,000, in annual wages, less the amount paid to new full-time employees. This benefit may be awarded for no more than five consecutive years.

Training Credit: The amount of Tax Credits for training for a Certified Business may equal up to 100% of the total eligible training costs.

- Amount paid to upgrade or improve skills of full-time employees
- Amount paid to train any full-time employees on new technology
- Amount paid to train full-time employees who are in their first full-time job

Investment Credit: The business may also claim up to 10% of its Significant Capital Expenditures. This benefit may be awarded for up to 12 years.

Wisconsin Supply Chain Credit: The business may also claim up to 1% of the amount it paid to purchase tangible personal property, items, property, goods or services from Wisconsin vendors. Businesses may not claim the Wisconsin Supply Chain Credit and the Investment Credit for the same expenditures. This benefit may be awarded for up to 12 years.

Activities and Expected Outcomes:

Assist 3 businesses to support the creation of 500 jobs, retention of 800 jobs, and achieve a 10:1 leverage of other investment.

Performance Reporting:

Recipients will be required to annually submit a performance report documenting capital investment, job creation, job retention, as well as any other contract deliverable.

WEDC annually selects awards on a sample basis for an audit. All backup to the performance report is required to be maintained for the life of the award.



WEDC may impose additional reporting requirements to evaluate project performance and to ensure compliance with contract deliverables.

Application and Awards Process:

The EZ program has a continuous application process. Applicants for the EZ program should complete an application through an Account Manager. The completed application will be assigned to an underwriter and go through the award review process.

For more information on application review, internal process, and award distribution, please refer to WEDC’s award administration policies and procedures.

Revision History:

Effective Date	Description of Change
7/1/2017	Added "Base Year" and "Zone Payroll" definitions to clarify eligibility requirements
7/1/2017	Clarified definition of "Full-Time Employee" to reflect standard WEDC contract language
7/1/2017	Eliminated redundant language related to benefits offered by the business
7/1/2017	Added statutory references to clarify business certification requirements
7/1/2017	Added statutory references to calculation of tax credits to clarify methodology used for eligible activities
7/1/2017	Added statutory references to verification of tax credits to clarify the required documentation
9/18/2017	Added "Financial Services Technology Corporate Headquarters Retention Addendum" per the statutory revisions in 2017 Act 58 (approved 9/28/2017)
9/23/2017	Pursuant to 2017 Act 59, WEDC may reuse expired or revoked zones
11/7/2017	Added and clarified some definitions
12/16/2018	Pursuant to 2017 Wisconsin Act 369, eliminated statutory cap on zone designations and clarified new designations may be subject to approval by the Joint Committee on Finance
7/1/2019	Added statutory citations; clarified duration of maintenance period; clarified performance reporting requirements
4/20/2021	Aligned program guidelines with the calendar year
01/01/2024	Aligned program guidelines with statutory changes



PROGRAM REVIEW:

This document has been reviewed by the following parties (Check all that apply):

- Chief Operating Officer
- Chief Legal Officer
- Chief Financial Officer
- Other _____

Senior Director of Policy: Flannery Geoghegan

Date 4/23/2024

Division Vice President: Michael Ward

Date 4/23/2024

Senior Vice President of Strategic Investment & Evaluation: Gilly Bran

Date 4/23/2024

AUTHORIZED APPROVAL:

CEO or Designee: [Signature]

Date 4/23/2024