

## NEW LEGISLATION

PATH Act of 2015, Renewed through 2019  
Work Opportunity Tax Credit  
Vow to Hire Heroes Act extended through 2016



## Employment Tax Credits For Employers

PATH Act (Protecting Americans from Tax Hikes Act of 2015) extends Work Opportunity Tax Credit to 2019

- Recent legislation renews the VOW to Hire Heroes Act allows employment tax credits for both For-Profit and Non-Profit companies under the Work Opportunity Tax Credit Program "WOTC."
- CMS has been working with employers to maximize their tax credit savings for over 15 years.
- Based on CMS' experience 10% - 15% of your workforce may be eligible for the employment tax credit averaging \$2,400 per new hire.
- 28 Day rule applies, you may be missing out on potential Federal Tax credits if you are not in compliance with this requirement.

### Who Is Eligible For The WOTC Program?

Private companies, C Corps, S Corps, LLC's & Non Profit 501c's who hire veterans under the Vow to Hire Heroes Act.

## Why - CMS Tax Credit Services?



### Easy to Use

CMS's secure WOTC web portal provides a simple tool to collect all required forms & information.



### Visibility

CMS push technology notifies your administration team of events.



### Compliance

CMS complies to all federal and state policies including the 28 Day Rule.



### Technology

CMS Web Portal, Push Technology. Reporting, EZ & RC Zone detection all designed to optimize credit savings.



### Maximize Savings

Our team searches all new federal and state legislation to optimize the employment tax credits so you save more. This includes all Designated Community Residents (Enterprise Zone).



### Nationwide Service