

Workforce Innovation and Opportunity Act Work Experience Guidance

This document reviews the work experience element available to youth participants under the Workforce Innovation and Opportunity Act. It offers guidance in the areas of:

- Employer-Employee Relationships
- Wage Issues
- Unemployment Insurance
- Health and Safety Standards
- Child Labor Laws

Please review and keep a copy for your records.

Background

The work experience activity is one of the program elements available to youth participants under the Workforce Innovation and Opportunity Act (WIOA).

The purpose of the work experience activity is to provide the WIOA eligible youth with opportunities for career exploration and skill development. It should be a planned, structured learning experience that takes place in a workplace for a limited period of time. It is designed to afford youth an opportunity to gain exposure to the working world and its requirements. It should help youth acquire the personal attributes, knowledge and skills needed to be better prepared to enter and be successful in employment. The primary intent of work experience is to benefit the participant, although the employer may, in fact, gain from the activities performed by the youth. Local workforce boards and service providers should ensure that the work experience training is appropriate based on the needs identified by the objective assessment of an individual WIOA eligible youth participant. The Individual Service Strategy (ISS) outlines the specific course of the short-term process. The ISS should clearly indicate how this activity is going to help the youth move to employment. Documentation to this effect is necessary.

A primary purpose of this guidance is designed to inform local areas that due to the nature of the activity, payments received by participants during their enrollment in work experience are not subject to payroll withholdings, such as federal and state taxes, nor are work experience sites required to make unemployment insurance payments. During the period of a participant's enrollment in a paid work experience activity, the WIOA payments received are not subject to withholdings by the employer nor the WIOA program. The payments are incentives for participation in a training activity, not compensation for services to an employer based on guidance from the Fair Labor Standards Act (FLSA) and Internal Revenue Service (IRS).

Fair Labor Standards Act

According to the Wage and Hour Division of the U.S. Department of Labor, Employment Standards Administration, if all of the following six (6) items exist, the work experience can be considered a training situation for purposes of FLSA exemption. The WIOA participant is not an employee of the employer site if:

1. The training, even though it includes actual operation of the facilities of the employer, is essentially a training experience similar to a vocational school.
2. The participant is primarily the beneficiary of the experience.
3. Regular employees are not displaced, and the experience is closely supervised/observed.
4. The "employer" that hosts the experience derives no immediate or significant advantage (and may experience an actual downside).
5. The participant is not necessarily entitled to a job at the conclusion of the experience.

6. There is mutual understanding between the participant and the host agency that the participant is not entitled to wages for this time because the activity is essentially a training experience.

If any of the above 6 conditions are **not** met, then the WIOA participant must be considered an employee.

IRS

The relationship between the WIOA program and employer that volunteers to provide the worksite for the work experience activity for the WIOA program does not make the participant an employee.

According to the IRS definition of employer-employee relationship, the relationship between the WIOA participant and the employer that provides the site for the work experience activity does not constitute an employer-employee relationship, hence, the payments received by the participant should not be treated as gross income for purposes of withholdings. In addition, the following should also be noted with regard to IRS-defined General Welfare Exceptions (GWE).

Section 61(a) of the Internal Revenue Code provides that, except as otherwise provided by law, gross income means all income from whatever source derived, including but not limited to compensation for services and gross income derived from business.

However, under the general welfare exception, the IRS has held that payments to individuals by governmental entities under legislatively provided social benefit programs for the promotion of the general welfare are not considered in the recipient's gross income. To qualify under the general welfare exception, payments must:

<u>Condition</u>	<u>Relation</u>
Be made from a governmental fund	Department of Labor (WIOA)
Be for the promotion of general welfare (i.e., generally based on individual or family needs)	Low income participant (WIOA eligibility)
Not represent compensation for services	Youth training activity (WIOA)

The payments received by participants in the WIOA program youth work experience activity meet the criteria for a general welfare exception. These payments should not be considered gross income for tax purposes on a 1099-MISC or W-2.

Unemployment Compensation

At the completion of a work experience activity the participant is not eligible for unemployment compensation. Neither the worksite nor the WIOA program should contribute any funds to the state's unemployment insurance fund because the participant is not an employee.

Beginning immediately, do not withhold any taxes or treat as taxes any payments for youth in a WIOA paid work experience training activity.

Other considerations for the Work Experience Activity:

1. Health and Safety Standards

Health and safety standards established under federal and state law otherwise applicable to working conditions of employees are equally applicable to participants in work experience activities under Title I of WIOA. The administrative entity must secure insurance coverage for injuries suffered by the participant in work experience.

2. Child Labor Laws

An administrative entity must ensure compliance with child labor laws. Even though the participants are not considered employees and do not receive wages, no work permit is required under Virginia's Child Labor Laws. However, the WIOA program will follow the guidelines under Virginia's Child Labor Laws concerning the occupational duties of minors.

WIOA YOUTH PROGRAM WORK EXPERIENCE DOCUMENTATION
OPPORTUNITY INC. OF HAMPTON ROADS

Physical File Documentation:

- Youth Work Experience Forms Module
 - Standard Worksite Host Organization Agreement
 - Participant Work Experience Timesheet
 - Participant Work Experience Evaluation Form
 - Participant Statement of Understanding
 - Host Organization Site Supervisor Fact Sheet

VaWC Documentation:

- Activity Code entered
 - 400 – Summer Employment
 - 425 – Work Experience – Paid and Unpaid
- Case Note each time a paycheck is given



Opportunity Inc.
Hampton Roads Workforce Development Board

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)

YOUTH WORK EXPERIENCE PROGRAM

FORMS MODULE

CONTENTS:

- 1. Standard Worksite Host Organization Agreement**
- 2. Participant Work Experience Timesheet**
- 3. Participant Work Experience Evaluation Form**
- 4. Participant Statement of Understanding**
- 5. Host Organization Site Supervisor Fact Sheet**

NOTE: This Module is to be used by all Opportunity Inc. Youth Program Contractors.

WORKFORCE INVESTMENT AND OPPORTUNITY ACT (WIOA) OF 2014

WORKSITE HOST ORGANIZATION AGREEMENT

WIOA YOUTH PROGRAM WORK EXPERIENCE

I. PARTIES: The Parties to this Agreement are as follows:

....., herein after referred to as the Youth Program Contractor, and
....., herein after referred to as the Worksite Host.

II. PURPOSE:

The purpose of this Agreement is to set forth the relationship between the Youth Program Contractor and the Worksite Host Organization in order to provide a valuable work experience for program participants to support their structured career exploration activities in order to strengthen their identification of future occupational training and employment goals, in accordance with the WIOA. Youth assigned to work experience activities with Worksite Hosts are considered as participants in a federal workforce development program. Participant work experience activities provided for under this Agreement are funded by Opportunity Inc. of Hampton Roads with WIOA Youth Funds under a contract with the aforementioned Youth Program Contractor. Opportunity Inc. is the staff organization of the Hampton Roads Workforce Development Board.

III. AREAS OF MUTUAL UNDERSTANDING:

A. This Agreement will only encompass financial obligations as follows:

1. It is understood that WIOA Work Experience participants will receive a monetary incentive payment from the Youth Program Contractor for work performed and work readiness skills learned at the worksite.
2. The Worksite Host is in no way financially responsible for participant payments. Participant payments will be made to qualifying participants directly by the Youth Program Contractor.

B. 1. The Youth Program Contractor will provide a program orientation to all Worksite Host supervisors prior to commencement of work activities by participants.

2. Participants will be assigned to worksites contingent upon coordination and agreement between the Youth Program Contractor and Worksite Host on the basis of individual participant needs, abilities and the availability of sufficient, meaningful, and well-supervised work. No participant will be permitted to work, be trained, or receive services in buildings, surroundings, or other conditions which are unsanitary, hazardous, or dangerous to his or her health.

C. Individuals responsible for the Worksite Host operations will insure that all work assignments are adequately and competently supervised at all times. This includes, but is not limited to the following:

1. Orientation of participants to the specific work station duties and safety rules. Participants will be expected to conduct themselves on the worksite in accordance with Worksite Host policies and rules.

2. Assignment of participant tasks will be made in relation to their ability to perform and in conjunction with the requirements of the task assigned.
3. Instruction, supervision, and evaluation of participant performance.
4. Regular communication with the Youth Program Contractor concerning participant progress and immediate notification of any worksite related problems, issues and/or accidents requiring medical attention for the participant.
5. Participant removal from a worksite will be the prerogative of the Worksite Host. Termination from the WIOA Youth Program will remain the prerogative of the Youth Program Contractor.

- D. The participant will maintain a timesheet to record their daily attendance, which is to be certified by the Worksite Host, and approved by the Youth Program Contractor. A standard timesheet document will be provided by the Youth Program Contractor.
- E. The Worksite Host will provide sufficient equipment, tools and/or materials to perform assigned worksite tasks. The Youth Program Contractor may provide participants with job safety and other required personal supplies based on the nature of the work tasks.
- F. The Worksite Host will comply with all applicable Federal, State and Local Laws.
- G. The Worksite Host will not eliminate any regular employee(s) based on the performance of work tasks by participants.
- H. Participants are not allowed to engage in any on-site religious, political and/or labor activities during their worksite hours for program monitoring purposes.
- I. The Worksite Host will grant access to the Youth Program Contractor or Opportunity Inc. to the worksite activities performed by participants at any reasonable time during normal work hours.

IV. WORKSITE JOBS AND ACTIVITIES:

- A. List the specific job(s) to be provided: _____

(Attach Job Description)

- B. List the types of tasks to be performed by the participants: _____

- C. List the expected participant learning objectives for the work experience: _____

- D. The number of participants that can participate at this worksite: _____
 The supervisor-to-participant ratio: _____ : _____
- E. The normal work days and hours will be: _____

F. The approximate number of work hours per week: _____

G. The specific participant(s) assigned to the Worksite Host will be communicated in writing by the Youth Program Contractor prior to the commencement of worksite activities. Youth Program Contractor and participant emergency contact information will be included.

V. CONTACT INFORMATION:

Youth Program Contractor

Worksite Host Organization

VI. DURATION, MODIFICATION AND TERMINATION:

This Agreement is effective on _____ and will end on _____, unless terminated earlier by either party with written notice to the other. This Agreement may be modified at any time during the duration based on the mutual consent of both parties and documented in writing.

VII. CERTIFICATIONS:

YOUTH PROGRAM CONTRACTOR

WORKSITE HOST ORGANIZATION

I certify that the worksite has been reviewed for safety issues and no apparent Hazardous Conditions appear to exist, and that the Worksite Host has the resources in place to provide a valuable work experience for participants.

I certify my agreement with the areas of mutual understanding set forth in this Agreement and that I have been provided a copy of the Agreement.

By: _____
Signature

By: _____
Signature

Title: _____

Title: _____

Date: _____

Date: _____

WIOA YOUTH WORK EXPERIENCE PROGRAM TIMESHEET

Participant Name (Please Print) _____ **Program** _____

Worksite Supervisor (Please Print) _____

	DATE	IN	START	LUNCH		OUT	HOURS
				START	END		
MON							
TUES							
WED							
THURS							
FRI							
SAT							
SUN							
TOTAL HOURS:							

MON							
TUES							
WED							
THURS							
FRI							
SAT							
SUN							
TOTAL HOURS:							

Participant Signature _____
Date

Supervisor Signature _____
Date

Case Manager Signature _____
Date

GRAND TOTAL:	
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Workforce Innovation and Opportunity Act Participant Timesheet Requirements

1. Participant, Site Supervisor and Case Manager are all required to sign and date the timesheet on the signature lines at the bottom.
2. The timesheet may not be signed and dated until after the hours have been worked.
3. Timesheets must be completed with blue or black ink.
4. Hours must be reported in quarter-hour increments.
5. Lunch periods of 30 minutes or longer are unpaid and should be reflected on the timesheet.
6. Copies of all participant timesheets are to be submitted to Opportunity Inc.'s Youth Program Coordinator on the 10th of each month for the previous month.

**WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)
 YOUTH WORK EXPERIENCE PROGRAM
 PARTICIPANT WORK EXPERIENCE EVALUATION FORM**

Please submit monthly Participant Work Experience Evaluations on skills progress. Submit evaluations directly to the Youth Program Contractor via fax or email. Failure to submit monthly evaluations will result in participant's removal from work experience site.

Please complete the following evaluation using the below scale to rate the progress of student performance:

Participant Name (Please Print)

Worksite Supervisor (Please Print)

Performance Evaluation: Part A	Poor	Fair	Good	Excellent	Outstanding
Attendance (punctuality)					
Productivity (volume, promptness)					
Quality of Work (accuracy, completeness, neatness)					
Initiative (self-starter, resourceful)					
Dependability (thorough, organized)					
Attitude (enthusiasm, curiosity, desire to learn)					
Interpersonal Relations (cooperative, courteous, friendly)					
Ability to Learn (comprehension of new concepts)					
Communication Skills (written and oral expression)					
Judgment (decision making)					
Overall Performance					

**WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)
YOUTH WORK EXPERIENCE PROGRAM
PARTICIPANT STATEMENT OF UNDERSTANDING**

A. This Statement describes the terms and conditions explained to the participant by the WIOA Youth Program Contractor and agreed to by the participant.

This Statement is not a guarantee that the participant will complete the maximum allowable number of hours assigned.

If the Worksite's Agreement with the Youth Program Contractor ends before the participant has completed the maximum allowable hours, the participant may not continue on in the activity unless the Worksite Agreement is extended.

If the Worksite Agreement cannot be extended, every effort will be made to place the participant at a comparable Worksite, although not guaranteed. If the participant is placed at a new Worksite, a new Statement will be completed and signed by the Youth Program Contractor and participant.

The Youth Program Contractor will fully explain the participant's duties, responsibilities and learning expectations related to participation in the Work Experience Program.

The participant has been authorized to participate in the Work Experience Program with the following understanding:

Hourly Payment Rate and Work Hours	
Hourly Payment Rate	
Maximum Work Hours per Week*	
Maximum Total Work Experience Hours	
Maximum Number of Weeks	
Worksite Assignment Start Date	
Projected End Date	

* May be adjusted by the Youth Program Contractor based on need, not to exceed 30 hours per week and the overall maximum hours/ weeks authorized.

Assigned tasks will be performed at the following Worksite (if applicable):

Name (Worksite): _____

Address (Worksite): _____

Job Title: _____

B: I attest to the fact that Parts A and B above have been fully explained to the participant.

Signature of Youth Program Contractor

Date

I attest to the fact that I fully understand Parts A and B as explained by the Youth Program Contractor.

Signature of Participant

Date

Note: This completed form is to be maintained by the Youth Program Contractor in the participant's file.

**WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)
YOUTH WORK EXPERIENCE PROGRAM
WORK EXPERIENCE SITE SUPERVISOR FACT SHEET**

- Participants are assigned to work experience sites in order to gain workplace readiness skills and learn about the world of work.
- Participants are to be adequately supervised by the Worksite Supervisor at all times.
- Participants are to complete the Opportunity Inc. Work Experience Timesheet every 2 weeks. This is to be certified correct by the Worksite Supervisor and then approved by the Youth Program Contractor.
- Worksite supervisors are to complete the Participant Work Experience Evaluation at the end of every month and either email or fax it to the Youth Program Contractor.
- Any participant issues should be communicated by the Worksite Supervisor directly to the Youth Program Contractor.

I attest that I understand of the aforementioned facts:

Worksite Supervisor Signature

Date

Print Name/ Title

Worksite Organization

Worksite

Note: This completed form is to be maintained by the Youth Program Contractor in the Worksite Agreement File.

EMPLOYER JOB ORDER POLICY OPPORTUNITY INC OF HAMPTON ROADS

Purpose

This Policy sets forth the steps that will be taken by Opportunity Inc. prior to the acceptance of employer job orders for posting on the Opportunity Inc. website and within the One-Stop and/or Youth Career Centers. For the purpose of this Policy, a Job Order is defined as a detailed description of a specific position for which an employer is seeking pre-screened applicants, as opposed to a general announcement from an employer that they are currently hiring. In the case of the latter, general job announcements will only be posted for companies known to Opportunity Inc.

Initial Review

Note: Employers that are currently authorized and verified by the Virginia Employment Commission (VEC) to post job orders are automatically approved to post job orders with Opportunity Inc. All other employers must be reviewed in accordance with the following guidelines.

- (1) The employer must have a valid Federal Employer Identification Number (FEIN). If the employer is a sole proprietor, his/her Social Security Number (SSN) is acceptable. If a new business is in the process of obtaining a FEIN, the individual owner's SSN may be used temporarily, with the expectation that the FEIN will be provided when obtained.
- (2) The employer must have a current license to do business in the city or county where located and, in the case of a corporation, must be currently registered with the Virginia State Corporation Commission.
- (3) A search of the employer's website will be conducted to corroborate information that was provided regarding the company and a general internet search for information regarding the employer and company will be conducted.
- (4) The job description(s)/job order(s) will be reviewed for clarity, completeness and the presence of any language or practices which may be prohibited by federal, state or local law.
- (5) A meeting may be conducted with the employer at its place of business.

Approval Process

- (1) Employers that are approved under the Initial Review may post an approved job order(s) immediately.
- (2) Employers or job orders that are not approved will be notified of such.

The Directors of the One Stop System and the Youth Career Center will make the final decision whether to approve an employer and/or a job order.

Documentation of the Initial Review and any subsequent review activities will be maintained in a physical or electronic file for the employer.

Job orders that are approved will be maintained for an initial period of sixty (60) days or less as determined by the employer and may be removed or extended, as appropriate.

Conflict with State and Federal Laws

Opportunity Inc. does not accept job orders describing work situations that conflict with Federal and State compensation laws, such as, but not limited to, the Fair Labor Standards Act (29 U.S.C. Chapter 8), Minimum Wage Act (Section 40.1-29 of the Code of Virginia), Payment of Wage Law (Section 40.1-29 of the Code of Virginia), or Child Labor Laws (Section 40.1-29 through 40.1-116 of the Code of Virginia).

Customer Disclaimer

The following will be posted for public viewing on the Opportunity Inc. website and in the Centers:

“Information on this site is believed to be accurate but is not guaranteed. While Opportunity Inc. endeavors to conduct due and reasonable diligence in the posting of employer job orders, we cannot guarantee the legitimacy of employment offers. Opportunity Inc. further disclaims any liability for any errors or omissions, or any fraudulent activity resulting from the use of this site. It is ultimately the responsibility of job seekers to review employers and/or job orders prior to the acceptance of employment.”