



**Office of Addiction
Services and Supports**

OASAS. Every Step of the Way.

NYS Recovery Tax Credit RFA

November 22, 2023

NYS Recovery Tax Credit Program

NYS leads the nation with the first ever Recovery Tax Credit Program for eligible employers who hire eligible individuals in recovery from a Substance Use Disorder (SUD). \$2 Million will be available annually beginning in the calendar year 2020 for eligible employers (up to \$2,000 per eligible employee).



Eligible Employers

Eligible Employers Must:

- Pay corporate finance tax
- Submit RFA to OASAS
- Have a documented working relationship with OASAS certified outpatient program.
- Assist individuals in recovery with the hiring process and provide training for employees and supervisors.

DETAILS

Eligible Employees

Eligible Employees Must:

- Be in recovery from an SUD.
- Attest to completing treatment in an OASAS certified treatment program.
- Be hired on or after 4/12/19 and work a minimum of 500 hours and remain employed on Jan. 1st of the tax year filing for.

Recovery Tax Credit

- \$1.00 per hour worked.
- Minimum of \$500 and maximum of \$2,000, per eligible individual.
- Maximum amount which OASAS may issue in tax credits is \$2 Million annually.
- If tax credit exceeds the taxpayer's tax for a taxable year the credit will be treated as an overpayment and credited or refunded to the tax payer.
- No interest will be paid on tax credit overpayments.

Additional Requirements

- Training Requirements for Employees where eligible recovery tax credit employees work:
 - How to Support a Recovery Friendly Workplace – all
 - Utilizing the Employee Assistance Program – all
 - Utilizing formal EAP Supervisory Referrals – Supervisors and Administrators

Additional Requirements

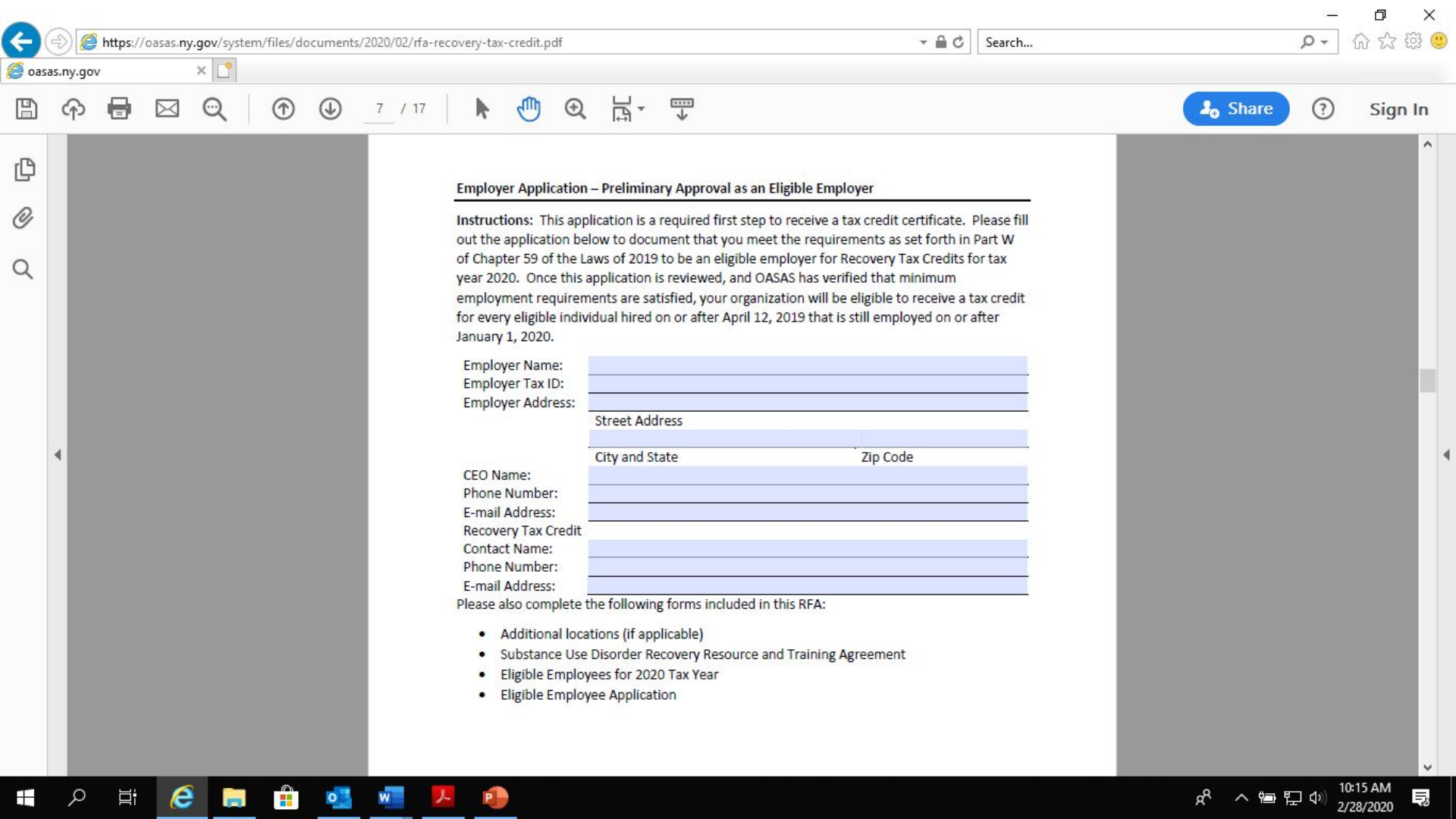


- Health Insurance Requirements
 - If offered, benefits must include SUD and MH coverage.
 - If insurance is not offered employees must be given information on how to access coverage on the NYS Health Exchange.
 - If employees are not insured they must be informed of sliding fee scale services for SUD services.

Application Process

- Fill out application for preliminary approval
- Contact Information and all locations participating in program pgs. 6-7





Employer Application – Preliminary Approval as an Eligible Employer

Instructions: This application is a required first step to receive a tax credit certificate. Please fill out the application below to document that you meet the requirements as set forth in Part W of Chapter 59 of the Laws of 2019 to be an eligible employer for Recovery Tax Credits for tax year 2020. Once this application is reviewed, and OASAS has verified that minimum employment requirements are satisfied, your organization will be eligible to receive a tax credit for every eligible individual hired on or after April 12, 2019 that is still employed on or after January 1, 2020.

Employer Name:

Employer Tax ID:

Employer Address:

Street Address

City and State Zip Code

CEO Name:

Phone Number:

E-mail Address:

Recovery Tax Credit

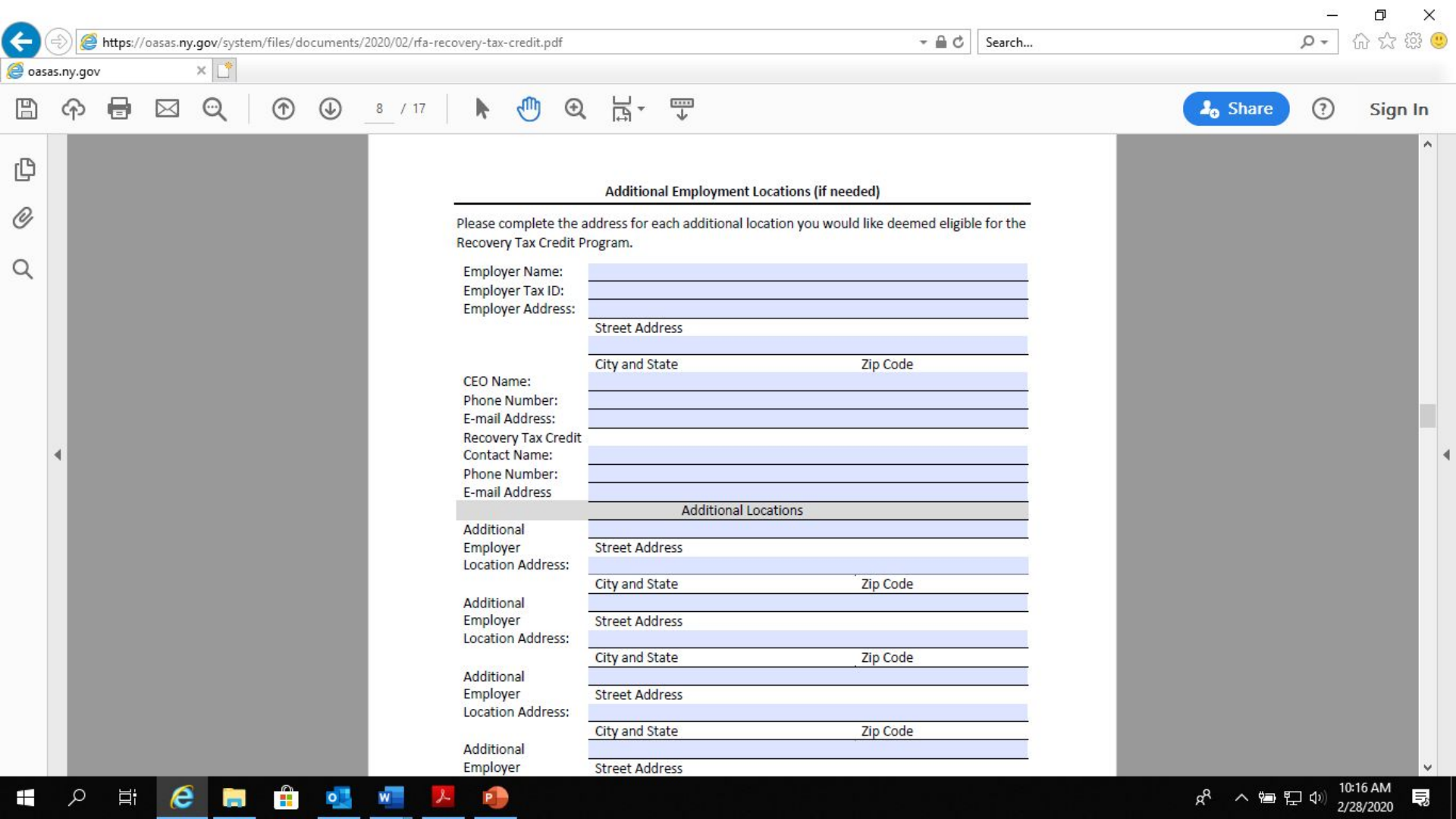
Contact Name:

Phone Number:

E-mail Address:

Please also complete the following forms included in this RFA:

- Additional locations (if applicable)
- Substance Use Disorder Recovery Resource and Training Agreement
- Eligible Employees for 2020 Tax Year
- Eligible Employee Application



Additional Employment Locations (if needed)

Please complete the address for each additional location you would like deemed eligible for the Recovery Tax Credit Program.

Employer Name:

Employer Tax ID:

Employer Address:

Street Address

City and State Zip Code

CEO Name:

Phone Number:

E-mail Address:

Recovery Tax Credit Contact Name:

Phone Number:

E-mail Address:

Additional Locations

Additional Employer Location Address:

Street Address

City and State Zip Code

Additional Employer Location Address:

Street Address

City and State Zip Code

Additional Employer Location Address:

Street Address

City and State Zip Code

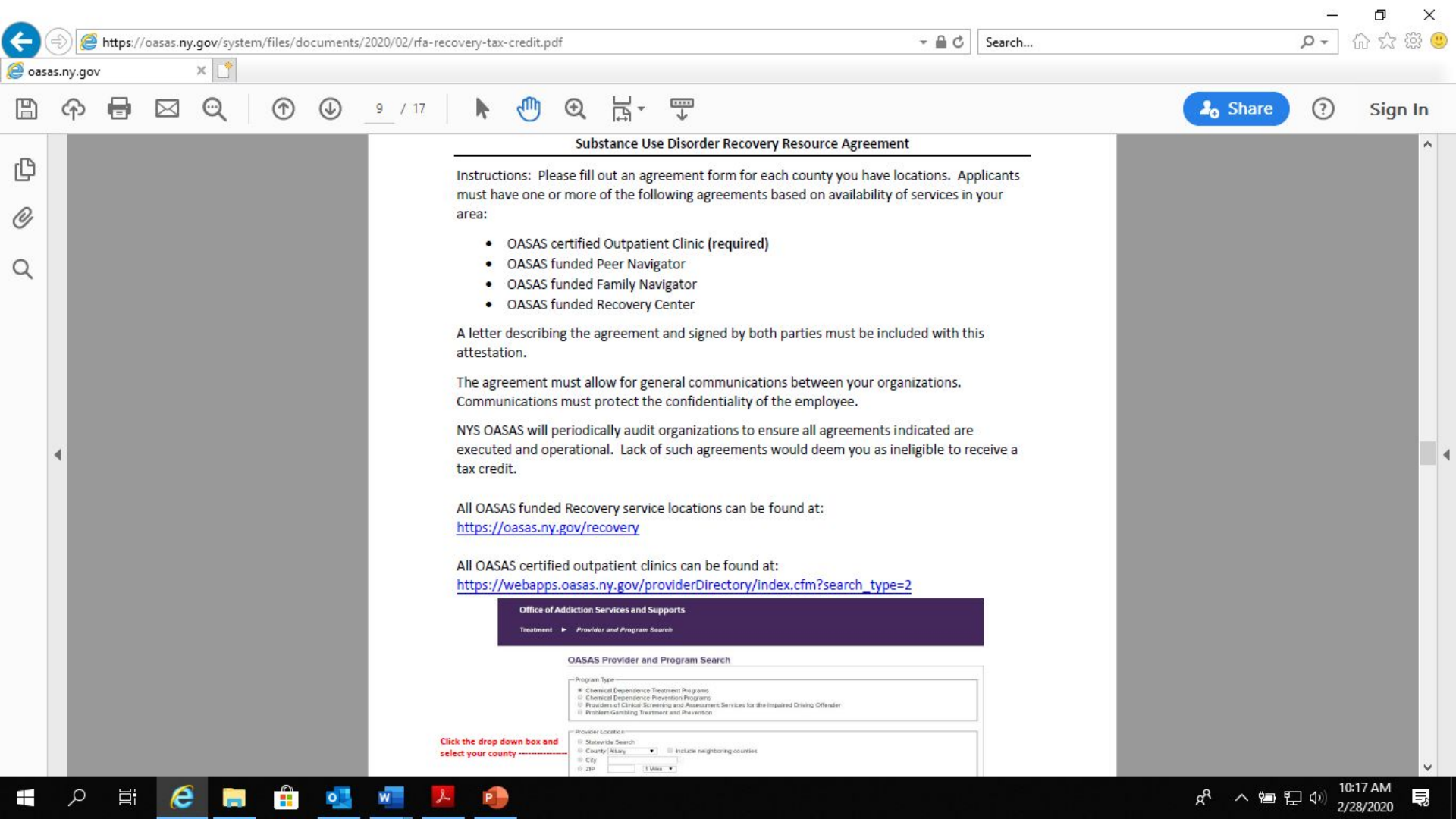
Additional Employer Location Address:

Street Address

Application Process

- Agreements on file – letters signed by both parties – pg. 8 and links to find resources below:
 - OASAS outpatient clinic – **required**
 - OASAS funded Peer Navigator
 - OASAS funded Family Navigator
 - OASAS funded or other community based Recovery Center





Substance Use Disorder Recovery Resource Agreement

Instructions: Please fill out an agreement form for each county you have locations. Applicants must have one or more of the following agreements based on availability of services in your area:

- OASAS certified Outpatient Clinic (required)
- OASAS funded Peer Navigator
- OASAS funded Family Navigator
- OASAS funded Recovery Center

A letter describing the agreement and signed by both parties must be included with this attestation.

The agreement must allow for general communications between your organizations. Communications must protect the confidentiality of the employee.

NYS OASAS will periodically audit organizations to ensure all agreements indicated are executed and operational. Lack of such agreements would deem you as ineligible to receive a tax credit.

All OASAS funded Recovery service locations can be found at:

<https://oasas.ny.gov/recovery>

All OASAS certified outpatient clinics can be found at:

https://webapps.oasas.ny.gov/providerDirectory/index.cfm?search_type=2

Office of Addiction Services and Supports

Treatment > Provider and Program Search

OASAS Provider and Program Search

Program Type

- Chemical Dependence Treatment Programs
- Chemical Dependence Prevention Programs
- Providers of Clinical Screening and Assessment Services for the Impaired Driving Offender
- Problem Gambling Treatment and Prevention

Provider Location:

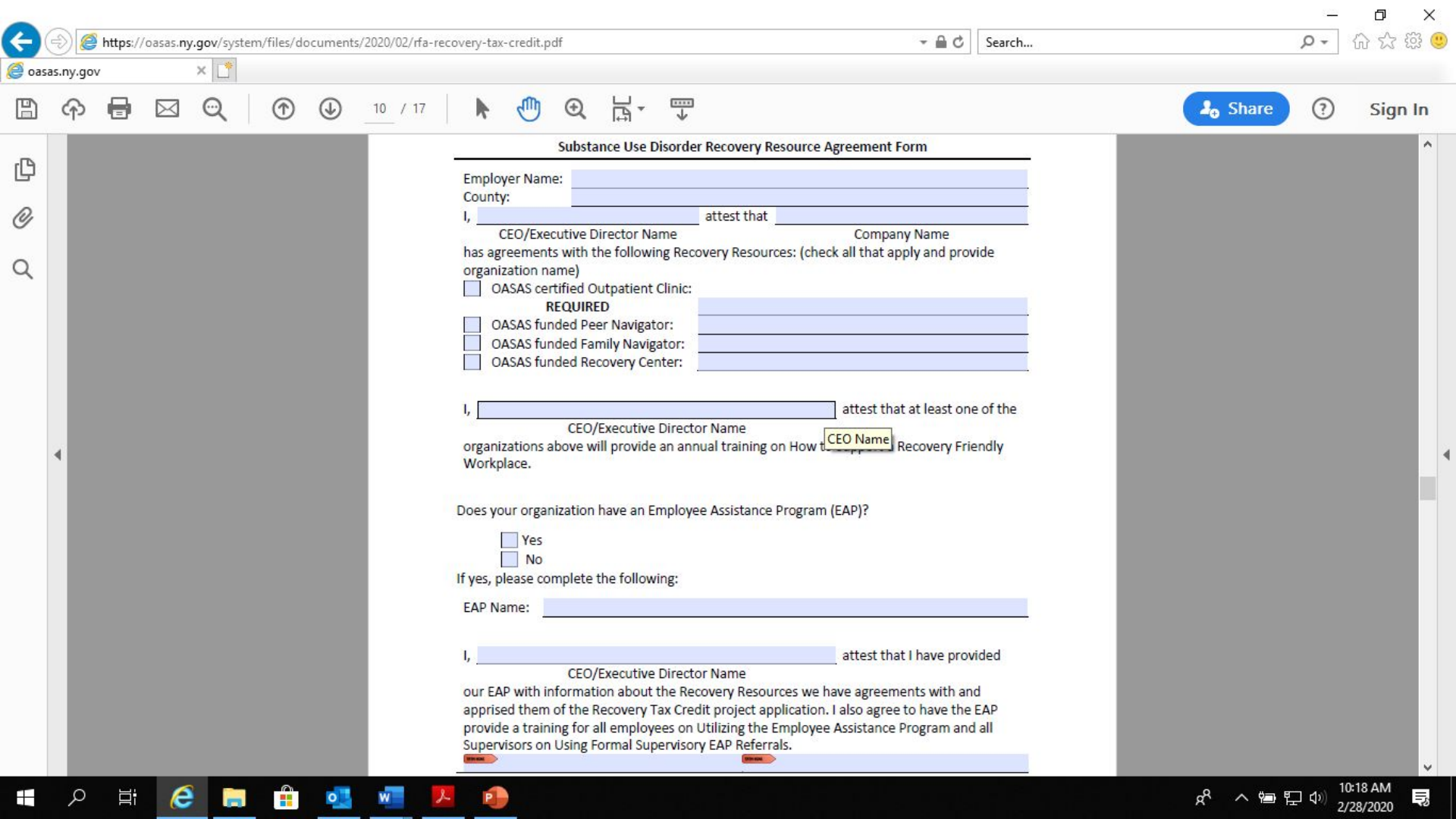
- Statewide Search
- County (Atty) Include neighboring counties
- City
- ZIP Use

Click the drop down box and select your county

Application Process

- Substance Use Disorder Resource Agreement Form pg. 9 – Attests that agreements are on file
- Current Eligible Employees – pg. 10 – list current eligible employees and estimated credits.
- Eligible Employee Application - pg. 11 – this should be completed and signed by each eligible employee and submitted to OASAS.
- Submit new current eligible employee form and eligible employee application as they are hired.





Substance Use Disorder Recovery Resource Agreement Form

Employer Name:

County:

I, attest that

CEO/Executive Director Name Company Name
has agreements with the following Recovery Resources: (check all that apply and provide organization name)

- OASAS certified Outpatient Clinic:
REQUIRED
- OASAS funded Peer Navigator:
- OASAS funded Family Navigator:
- OASAS funded Recovery Center:

I, attest that at least one of the

CEO/Executive Director Name CEO Name Recovery Friendly Workplace.

Does your organization have an Employee Assistance Program (EAP)?

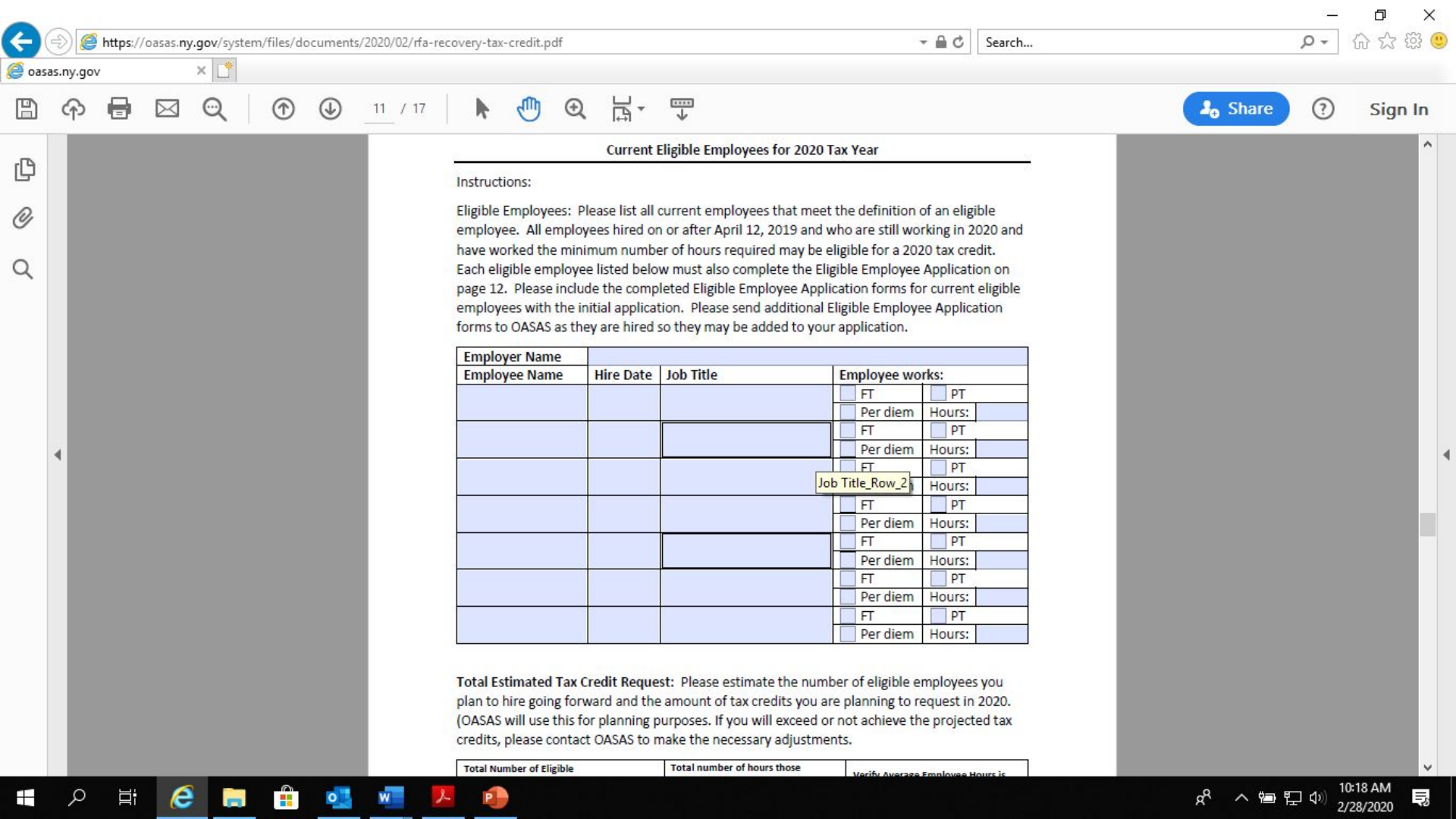
- Yes
- No

If yes, please complete the following:

EAP Name:

I, attest that I have provided

CEO/Executive Director Name
our EAP with information about the Recovery Resources we have agreements with and apprised them of the Recovery Tax Credit project application. I also agree to have the EAP provide a training for all employees on Utilizing the Employee Assistance Program and all Supervisors on Using Formal Supervisory Referrals.



Current Eligible Employees for 2020 Tax Year

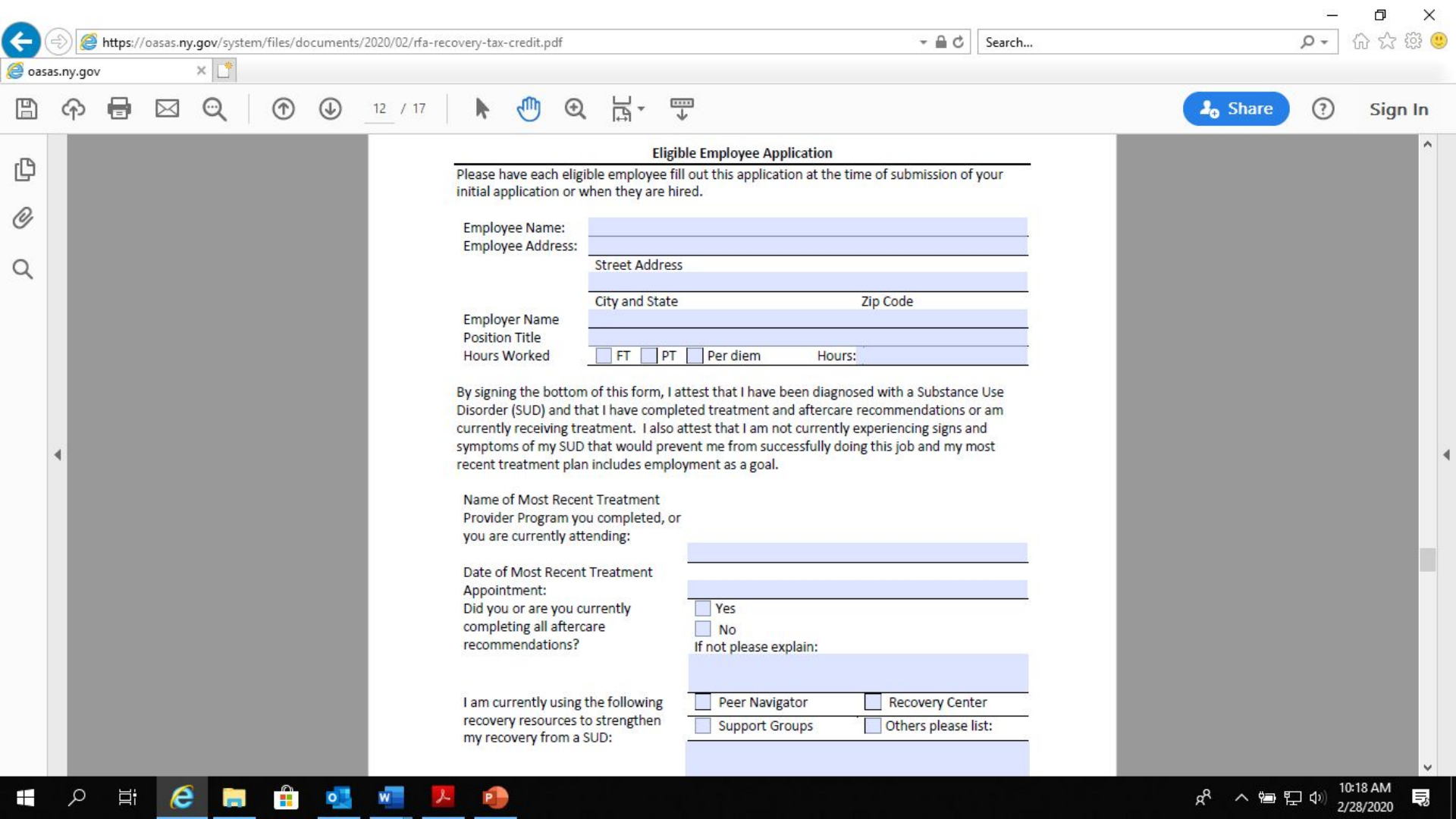
Instructions:

Eligible Employees: Please list all current employees that meet the definition of an eligible employee. All employees hired on or after April 12, 2019 and who are still working in 2020 and have worked the minimum number of hours required may be eligible for a 2020 tax credit. Each eligible employee listed below must also complete the Eligible Employee Application on page 12. Please include the completed Eligible Employee Application forms for current eligible employees with the initial application. Please send additional Eligible Employee Application forms to OASAS as they are hired so they may be added to your application.

Employer Name				
Employee Name	Hire Date	Job Title	Employee works:	
			<input type="checkbox"/> FT	<input type="checkbox"/> PT
			<input type="checkbox"/> Per diem	Hours: <input type="text"/>
			<input type="checkbox"/> FT	<input type="checkbox"/> PT
			<input type="checkbox"/> Per diem	Hours: <input type="text"/>
			<input type="checkbox"/> FT	<input type="checkbox"/> PT
			<input type="checkbox"/> Per diem	Hours: <input type="text"/>
			<input type="checkbox"/> FT	<input type="checkbox"/> PT
			<input type="checkbox"/> Per diem	Hours: <input type="text"/>
			<input type="checkbox"/> FT	<input type="checkbox"/> PT
			<input type="checkbox"/> Per diem	Hours: <input type="text"/>
			<input type="checkbox"/> FT	<input type="checkbox"/> PT
			<input type="checkbox"/> Per diem	Hours: <input type="text"/>

Total Estimated Tax Credit Request: Please estimate the number of eligible employees you plan to hire going forward and the amount of tax credits you are planning to request in 2020. (OASAS will use this for planning purposes. If you will exceed or not achieve the projected tax credits, please contact OASAS to make the necessary adjustments.)

Total Number of Eligible	Total number of hours those	Verify Average Employee Hours is
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Eligible Employee Application

Please have each eligible employee fill out this application at the time of submission of your initial application or when they are hired.

Employee Name:

Employee Address:

Street Address

City and State Zip Code

Employer Name

Position Title

Hours Worked FT PT Per diem Hours:

By signing the bottom of this form, I attest that I have been diagnosed with a Substance Use Disorder (SUD) and that I have completed treatment and aftercare recommendations or am currently receiving treatment. I also attest that I am not currently experiencing signs and symptoms of my SUD that would prevent me from successfully doing this job and my most recent treatment plan includes employment as a goal.

Name of Most Recent Treatment Provider Program you completed, or you are currently attending:

Date of Most Recent Treatment Appointment:

Did you or are you currently completing all aftercare recommendations? Yes No

If not please explain:

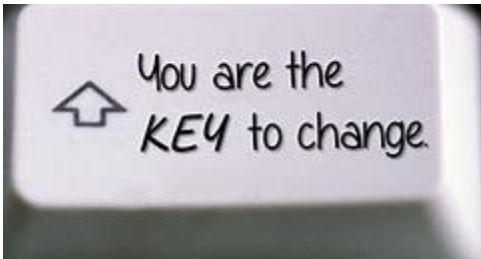
I am currently using the following recovery resources to strengthen my recovery from a SUD: Peer Navigator Recovery Center Support Groups Others please list:

The Process (cont.)

- OASAS will respond to all preliminary and additional employee forms and applications within 30 days.
- Once an employer receives approval OASAS will send a preliminary approval letter.
- Preliminarily approved employers will be tracked and will be sent a form in December to request their Recovery Tax Credit certificate from OASAS.
- The Recovery Tax Credit form will be processed and OASAS will issue the employer a Recovery Tax Credit Certificate to submit with their taxes.



Recovery Friendly Workplaces (RFW's) support their communities by recognizing recovery from substance use disorders as a strength and by being willing to work intentionally with people in recovery. RFW's encourage a healthy and safe environment where employers, employees, and communities can work together to create a positive change and eliminate barriers for all of those impacted by addiction.



By creating a recovery friendly environment, employers send a strong message to their communities that they understand the importance of a solution-focused approach by addressing addiction and behavioral health "head-on."



**HELP
WANTED**

Has or does anyone here know someone who's suffered with a substance-use disorder (addiction) and gotten sober?

If so, and if comfortable share a few words and describe that person now that they're "in recovery."



So Why People In Recovery Make Good Employees?

- 1.They are highly motivated to work because it gives them the opportunity to get their lives back on track.**
- 2. They are less likely to take sick days**
- 3.They are loyal and committed to employers willing to give them the chance to achieve financial, social, and personal stability**



Most people in recovery take an abstinence-based approach, employees in recovery won't be partying on weekends or binge drinking on the weekend which will also lead to greater productivity. Those employees who work "the 12 steps" embrace principals such as honesty, humility, and integrity which we can agree are all characteristics you look for when hiring staff.

- ✓ hard worker
- ✓ team player
- ✓ skilled
- ✓ loyal
- ✓ honest



Potential employees in recovery should not be shunned or stigmatized by their disease of addiction which research has shown is influenced by genetics in many respects similar to other chronic diseases like diabetes and heart disease.



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Hiring people in recovery from a substance use disorder can be a win-win for employers. It helps someone get their life back and in the process you gain a grateful and devoted employee. As long as people in recovery need jobs and employers need hard-workers how doesn't the match make sense? Now it can help you save a lot more than cents.



NY Jennifer Grigoli, owner of Sal's Pizzeria in Oneonta, NY, who hires people in recovery shares, "Being recovery-friendly means scheduling work shifts around doctor's appointments and support group meetings. It means maintaining a substance-free environment, and above all, giving people a chance.

"A past is a past — everybody has one — but everybody deserves a chance.



Aside from financial need, a steady job can also be a useful recovery tool for many individuals, it can be a pathway to maintain one's recovery because it's a way to contribute, and for them to get back on their feet. People in recovery have so much to give that oftentimes when they get a job and they're passionate about it, they work harder than your average employee.



Steady employment can be vital to successful recovery, with this program, people in recovery will have another avenue to rebuild their lives, while employers have the chance to contribute to the recovery and well-being of their employees and community.



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OASAS. Every Step of the Way.

We ask that you share this information with others in the community that may benefit from this program. Thank you for your efforts in helping us ensure this program is a success.

Sources:

<https://blogs.psychcentral.com/addiction-recovery/2012/03/hiring-employees-in-recovery/>

<https://recoveryfriendlyworkplace.com>

<https://www.cnbc.com/2017/09/01/struggling-to-find-workers-employers-offer-opioid-addicts-a-chance.html>

<https://www.universalclass.com/articles/medicine/the-process-of-employees-in-recovery-of-substance-abuse-in-the-workplace.htm>



QUESTIONS?

Recovery.tax.credit@oasas.ny.gov