**Section 130.30 Qualified Employer Determination**

a) *To be a qualified employer, an employer must apply annually to the Department to claim a credit based upon eligible individuals employed during the preceding calendar year, using the forms prescribed by the Department.* [35 ILCS 50/3-15(b)]

b) *To be approved for a credit* pursuant to the Act*, the employer must:*

1) *Agree to provide to the Department the information necessary to demonstrate that the employer has satisfied program eligibility requirements and provided all information requested or needed by the Department, including the number of hours worked by the eligible individual and other information necessary for the Department to calculate the amount of credit permitted; and*

2) *Agree to provide names, employer identification numbers, amounts that the employer may claim, and other information necessary for the Department to calculate any tax credit*. [35 ILCS 50/3-15(b)]

c) An applicant must provide a recovery-supportive workplace environment, as evidenced by both of the following programs or practices:

1) A documented working relationship to provide treatment or support to employees in recovery in partnership with a local mental health and/or substance use disorder treatment organization certified or licensed by the State of Illinois; and

2) Documented policies or programs to provide reasonable accommodations to employees to address their substance use disorder and/or mental illness, at no cost to the employee.

d) An applicant may also provide additional evidence of their recovery-supportive workplace environment, including one or more of the following:

1) Certification as a recovery-supportive workplace by a non-profit, third-party recovery organization;

2) A documented training program for management and human resources personnel on supporting employees in recovery; and/or

3) Engagement in community-based prevention or recovery-focused activities at least once per year.

e) The applicant must provide documentation establishing its recovery-supportive workplace environment to the Department's satisfaction at the time of its first application for the tax credit. The Department may request additional documentation, if needed, to determine whether a qualified employer provides a recovery-supportive workplace environment. The Department will notify the applicant whether the applicant has met the requirements of this Section at the time of application.

f) After being approved for a tax credit, the qualified employer can attest that they continue to offer a recovery-supportive workplace environment in future applications without submitting additional supporting documentation. The Department reserves the right to request additional documentation for any application or to audit any qualified employer's recovery-supportive workplace implementation.