**Section 50.520 Method of Providing the Wage Supplement**

a) The specific appropriation amount shall be divided into 12 monthly allocations to be paid out to eligible participants through 6 semi-annual payment schedules as follows:

1) semi-annual payments in January and July;

2) semi-annual payments in February and August;

3) semi-annual payments in March and September;

4) semi-annual payments in April and October;

5) semi-annual payments in May and November; and

6) semi-annual payments in June and December.

b) Applications will be processed in the order they are received. Once the monthly allocation has been obligated to eligible applicants, all remaining applications will be rolled over to the next month's allocation. That process will continue until all funds are obligated. Approved applications that have been received after all funds are obligated will be retained on file and will be considered first if additional funds become available either through increased appropriation or attrition.

c) The wage supplement shall be provided to child care personnel, as defined in Section 50.510(b) of this Section, by direct payment to the eligible applicant. The amount of the wage supplement shall be subject to applicable income taxes. All applicants will be required to submit a completed W9 certification.

d) It is the responsibility of the eligible applicant to report the income from the wage supplement to the IRS on annual tax returns in accordance with IRS rules and regulations. The Department or its agents shall report to IRS payment of wage supplements to an individual in excess of $600.

(Source: Added at 25 Ill. Reg. 8176, effective June 23, 2001)