Rules of
Department of Economic Development
Division 195—Division of Workforce Development
Chapter 3—General Rules, Missouri Bond-Funded Industry Training Programs

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4 CSR 195-3.010 New Jobs Training Program

PURPOSE: The Department of Economic Development, Division of Workforce Development, has the responsibility to coordinate the Missouri Community College New Jobs Training Program, approve company eligibility, and evaluate the project within the overall job training efforts of the state to ensure that the project will not duplicate other job training programs. This rule establishes guidelines for program coordination and project evaluation.

(1) Administrative responsibilities for the Missouri Community College New Jobs Training Program shall be divided between the Division of Workforce Development (DWD), the Missouri Department of Revenue (DOR) and any Missouri community college district participating in the New Jobs Training Program.

(A) DWD shall review potential projects for nonduplication with known state and federally subsidized training programs.

1. A project will be considered as nonduplicative if subsidies from separate sources are not concurrently received to fund training for the same employee in the same training activity or cost as described in 4 CSR 195-3.010(4).

2. Separate training activities or costs for the same employee but subsidized by different sources shall not be considered as duplicative whether concurrent or not.

(B) DWD shall review potential projects for company eligibility in accordance with section 178.892, RSMo.

(C) DWD shall disburse monies from the Missouri Community College Job Training Program Fund pursuant to requirements stipulated in section 178.896, RSMo.

(D) DOR shall make deposits to the Missouri Community College Job Training Program Fund from the new jobs credit from withholding claims by employers participating in the Missouri Community College New Jobs Training Program.

(E) DOR shall notify DWD, on a monthly basis, of—

1. The total balance of the Missouri Community College Job Training Program Fund; and
2. The total contribution to that fund by, or on the behalf of, each participating employer, and the proportion of each employer's contribution to the total fund balance.

(F) DWD will generate a monthly report that tracks expenditures relative to the annual appropriation and provide this report, as well as information provided by DOR, to the community college districts.

(G) Any Missouri community college district participating in the Missouri Community College New Jobs Training Program shall bear responsibility for—

1. Determining of training eligibility for participation in the Missouri Community College New Jobs Training Program;
2. Monitoring each training project to ensure that funds are used in accordance with the training agreement;
3. Providing a quarterly report to be received by DWD no later than thirty (30) calendar days after the quarterly ending date. This report, for each new jobs training project, shall include the total amount of certificates sold, the total amount of certificates retired, and the remaining balance of outstanding certificates sold. If the total amount of the outstanding certificates sold by the community college districts nears the twenty (20) million dollar limit, DWD may request that the community college districts provide a report to DWD on a monthly basis.
4. Including an annual financial audit that contains each project’s Missouri Community Colleges New Jobs Training Program activities as part of the regular audit of the community college district. This responsibility shall include:
   A. Review of the audit;
   B. Resolution of any management findings and questioned and disallowed costs; and
   C. A reasonable attempt to collect disallowed costs resulting therefrom;
5. Identifying any balances in the special funds and accounts for each project;
6. Notifying the employer, DWD and DOR when the new jobs credit from withholding has expired or when the certificate has been retired;
7. Submitting to DOR any excess funds in accordance with 4 CSR 195-3.010(21); and
8. Complying with all other requirements identified pursuant to sections 178.892–178.896, RSMo and 4 CSR 195-3.010.

(2) DWD bears no responsibility for any disallowed costs determined in the annual audit of the community college district or collection from it.

(3) The new jobs training program provides assistance to eligible new or expanding industries through training projects established by a Missouri community college district that will provide education and training of workers for new, pursuant to requirements in sections 178.892–178.896, RSMo.

(A) A new industry is an employer who initiates production, research and development or service subsequent to, or one hundred eighty (180) days prior to, the date the notification of intent to submit a Missouri Community College New Jobs Training Program application is received by DWD.

(B) A change of ownership of an industry currently operating within the state is not a new industry but is an expanding industry if new jobs are created.

(C) An expanding industry is an existing employer that creates new jobs.

(D) New jobs are those positions newly created by a new or expanding industry or employer as follows:

1. A new job is not a job intended to replace a current job;
2. A new job is not a job created to replace or supplant the job of an existing employee engaged in an authorized work stoppage; or
3. A new job includes a job that was created by the employer during a period of time that does not precede one hundred eighty (180) days prior to the date DWD receives a notification of intent to submit a Missouri Community College New Jobs Training Program application from a community college district.

(E) The terms New Jobs Training Program and Missouri Community College Job Training Program are synonymous and interchangeable with the term Missouri Community College New Jobs Training Program.

(4) Assistance is available for all necessary and incidental costs of providing New Jobs Training Program services for new and existing employees directly affected by the expansion that may include, but are not limited to:

(A) New jobs training that allows employees in newly created jobs to acquire, refine and improve the level of their occupational skills in order to perform the requirements of their particular job in a more proficient and effective manner;

(B) Basic skills and job-related instructional costs, including wages and fringe benefits of instructors, who may or may not be employees of the industry or employer and training development costs, including the cost of training of instructors;
(C) Activities designed to assess the skills or aptitudes of individuals applying for employment in the newly created jobs designated to receive training assistance through the program;

(D) Training facilities;

(E) The cost of a facility used in training and subsequently used in production shall be prorated to the project in that proportion chargeable to the training program with the remaining facility cost being the responsibility of the industry or employer;

(F) Training Equipment.

1. Training equipment shall be leased, purchased, maintained and disposed of in accordance with established policies and procedures and training standards of the community college district.

2. The community college district shall retain inventory and disposition records of all training equipment purchased for a project.

3. The cost of equipment used in training and subsequently used in production shall be prorated to the project in that proportion chargeable to the training program with the remaining equipment cost being the responsibility of the industry or employer.

4. Title of that equipment shall be vested with the community college district until disposed of by the community college district;

(G) Training Materials and Supplies.

1. Training materials and supplies shall be defined and purchased in accordance with established policies and procedures and training standards of the community college district.

2. The cost of materials and supplies used in training which are subsequently used in production shall be prorated to the project in that proportion chargeable to the training program and the remainder of the cost of materials and supplies will be the responsibility of the industry or employer;

(H) On-the-Job Training (OJT).

1. OJT is on-site training provided to an employee engaged in productive work.

2. Payments for OJT will not exceed the average of fifty percent (50%) of the total wages paid to each participant during the training period. Payment for OJT may continue for up to six (6) months after the participation of the participant in the new job.

3. OJT payments for a new job may not be paid to an employer who is receiving other sources of funds to provide OJT for the same new job when the costs would result in the employer receiving more than fifty percent (50%) of the total wages for each OJT trainee during training.

4. The maximum amount of OJT cannot exceed fifty percent (50%) of the total training project;

(I) Administrative expenses or costs shall include:

1. All costs directly or indirectly associated with the supervision and administration of a training project and also directly associated with New Jobs Training Program activities of an individual community college district, including the negotiation of a training activities proposal with the employer, submission of the training activities proposal and required report, advertising, interviewing and selecting staff for a New Jobs Training Program project, procuring materials and service for a training project, direct clerical support to the training project, and mileage for the travel of administrative and supervisory project staff;

2. The dollar amount expended for administrative expenses or costs shall equal fifteen percent (15%) of the total training costs of a New Jobs Training Program project.

Total training costs are the costs of training including:

A. Supplies;

B. Wages and benefits of instructors;

C. Subcontracted services;

D. OJT;

E. Training facilities;

F. Equipment;

G. Skill assessment; and

H. All program services, provided however, that no costs associated with the issuance of certificates shall be included;

(J) Contracted services with state institutions of higher education, private colleges or universities, area career technical schools, other federal, state or local agencies or other professional services shall be procured in the manner provided by the community college district board of trustees;

(K) Issuance of Certificates.

1. Financial institution shall include any bank acting in a fiduciary capacity, any broker/dealer of securities presently registered with the commissioner of securities or any discount bank brokerage service executing an unsolicited order.

2. Sales of certificates issued under these rules, which constitute securities, are subject to the provisions of Chapter 409, RSMo and the rules and orders promulgated under it; and

3. Nothing in these rules precludes reliance on the exemption from securities registration set forth in Chapter 409, RSMo and payment of the principal, of premium, if any, and interest on certificates, including capitalized interest issued to finance a project, and funding and maintenance of a debt service reserve fund to secure those certificates.

(5) The community college district will notify DWD and the Workforce Investment Board (WIB) of its intent to submit a Missouri Community College New Jobs Training Program application with an eligible industry or employer. This notification will serve to avoid duplication of training and provide opportunity for economically disadvantaged citizens to pursue employment in newly created jobs.

(A) The notification is to be made in writing on forms approved by and available from DWD.

(B) The notification must include, but need not be limited to:

1. The employer’s name, telephone number, location, the industry or employer Missouri Integrated Tax System Number and the industry or employer Unemployment Insurance Identification Number, unless these numbers have not yet been assigned to the employer;

2. The tentative dates that training will begin and end;

3. The occupational title and wage or salary for new jobs which will receive training, if known; and

4. The location of the training site(s), if known.

(C) Upon receipt of the notice of intent, DWD will forward a copy to the commissioner of administration.

(D) DWD will accept written comments from the WIB submitted as a result of the community college district’s intent to submit a Missouri Community College New Jobs Training Program application, or any subsequent Missouri Community College New Jobs Training Program application.

1. Comments must be received by DWD prior to approval of the Missouri Community College New Jobs Training Program application.

2. Comments should be restricted to areas relating to duplication with other job training programs that would be caused by the project proposed by the community college district.

(6) DWD will review the notice of intent and determine company eligibility in accordance with section 178.892, RSMo.

(7) The commissioner of administration shall notify DWD within five (5) working days of any concerns regarding the issuance of certificates.
(8) Within ten (10) working days of receipt of the notification, DWD will notify the community college district if DWD is aware of assistance being provided to the employer by other job training programs that are potentially duplicative of the project proposed by the community college district. DWD will also notify the community college district of company ineligibility.

(9) If, within ten (10) working days, the community college does not receive notification from DWD regarding potential duplication with other job training programs, development of the Missouri Community College New Jobs Training Program application may proceed.

(10) The community college district will submit the Missouri Community College New Jobs Training Program application for a project to DWD, the DOR and the WIB on forms approved by and available from DWD.

(A) The Missouri Community College New Jobs Training Program application for a project must be signed by an authorized representative(s) from the community college district and the employer.

(B) The Missouri Community College New Jobs Training Program application for a project must include, but need not be limited to:

1. Any changes in, or additions to, information required to be submitted in the notification of intent to submit a Missouri Community College New Jobs Training application;
2. A description of the new jobs training project, including a description of each type of training program service (basic skills assessment and testing, lease of facilities and equipment, training materials and supplies, on-the-job training, administrative costs and other training and services procured for the employer);
3. Estimated program costs, including deferred costs;
4. Costs of the training project;
5. Estimated costs to issue certificates, such as bond counsel, underwriter’s discount, trustees fees, etc.;
6. The time period involved for the project;
7. A description of the intended choice of financing program costs, either new jobs credit from withholding, tuition, student fees or special charges fixed by the community college district board of trustees or a combination of these sources.

A. Descriptions of the funding sources shall be provided in a manner that is clearly identified by the estimated amount and funding source.

B. A separate description of the first one hundred (100) jobs, including job titles, that shall be a part of the training agreement; and

8. A description of any funds that the community college knows the industry or employer has received, is receiving or intends to utilize to subsidize the training required for the newly created jobs that are proposed to be included in the project.

(C) The community college district shall demonstrate how the proposed New Jobs Training Project will not duplicate other job training programs.

(D) Where a collective bargaining agreement exists with the employer for the jobs to be trained through the training agreement, the employer shall send through registered mail, a formal request to the appropriate bargaining agent for written comments on the proposed training project.

1. The request for written comments shall be made through registered mail and shall notify the bargaining agent that if no comments are received within fifteen (15) days, the employer will assume the bargaining agent agrees with the proposed training.
2. The employer shall allow the bargaining agent no fewer than fifteen (15) days to comment on the proposed training.
3. A copy of the request for written comments shall be attached to the Missouri Community College New Jobs Training Program application.

(E) Upon receipt of the application, DWD will forward a copy to the commissioner of administration.

(F) Any Missouri Community College New Jobs Training Program application for a project initiated and operated by one (1) community college district within the boundaries of another community college district or any training project operated by a community college district for an employer creating new jobs in another community college district will require written concurrence from the community college district board of trustees where training will occur or where the new jobs are being created.

(G) The Missouri Community College New Jobs Training Program application for a project shall not be considered complete or acceptable for evaluation until approved and required forms are received by DWD with all required statements completed.

1. DWD shall evaluate the project which is the subject of the Missouri Community College New Jobs Training Program application to ensure that the project will not duplicate other job training programs.

(12) The commissioner of administration shall notify DWD within nine (9) working days of any concerns about a potential project regarding the issuance of certificates.

(13) Within fourteen (14) working days after receipt of the Missouri Community College New Jobs Training Program application, DWD will notify the community college district of any duplication with other job training programs, training concerns or concerns regarding the issuance of certificates. Upon receipt of notice of duplication with other job training programs, the community college district will modify the Missouri Community College New Jobs Training Program application to eliminate the duplicate job training efforts specified by DWD.

(A) The modified Missouri Community College New Jobs Training Program application shall be submitted to DWD using the procedures specified for submission of the original Missouri Community College New Jobs Training Program application.

(B) DWD shall follow the same procedures followed in review of an original Missouri Community College New Jobs Training Program application to review a modified Missouri Community College New Jobs Training Program application.

(14) Approval of the Missouri Community College New Jobs Training Program application allows the community college district and an employer to enter into an agreement provided there are no significant changes to the application submitted.

(15) The effective date of the training agreement shall be the date of, or subsequent to, the date DWD received notification of intent to submit a Missouri Community College New Jobs Training Program application from the community college district. Program costs can be incurred prior to the effective date of the training agreement but not prior to the effective date of the notice of intent.

(16) An agreement may be for a period not to exceed ten (10) years when the total cost of the project is not in excess of five hundred thousand dollars ($500,000). If the total cost of a project is in excess of five hundred thousand dollars ($500,000), the agreement may be for a period not to exceed eight (8) years.

(17) Upon entering into a training agreement, the community college district shall provide a copy of the agreement to DWD.
(18) During the life of the training agreement, the community college district shall notify DWD and DOR of significant changes in the new jobs training project within fifteen (15) working days of project modification.

(A) Significant changes in a new jobs training project include, but are not limited to:
1. The new jobs that are identified as the first one hundred (100) included in the project;
2. The new jobs credit from withholding required by changes in business or employment conditions; or
3. The type of training to be provided, project cost or any change which shall duplicate any funding being received to train an employee for jobs contained in the training agreement.

(B) Notification must be made with a narrative explanation of changes and a copy of the revised training agreement.

(19) The community college district shall deliver a report to DWD, no later than the first day of October each year, on assistance provided during the previous fiscal year through each new jobs training program agreement.

(20) Notification of Payments and Claims for Credit.

(A) Any taxpayer claiming the Missouri Community College New Jobs Training Credit must acquire, complete and attach Form MO-JTC, provided by DOR to his/her Employers Report of Income Taxes Withheld, Form MO-941, for the last withholding return filed for the reporting period.

(B) Any amount of New Jobs Training Credit which exceeds the amount of withholding tax due shall not be refunded but shall be carried forward and applied to withholding tax liability in subsequent periods.

(C) The New Jobs Training Credit claimed by qualifying employers shall be the sum of the following:
1. The gross wages attributable to the first one hundred (100) qualifying jobs of the job training project multiplied by two and one-half percent (2 1/2%); plus
2. The gross wages attributable to qualifying jobs of the job training project, in excess of the first one hundred (100) qualifying jobs, multiplied by one and one-half percent (1 1/2%); plus
3. Any unused job training credit left over from the previous filing period. That credit amount shall be computed on Form MO-JTC and remitted as withholding tax on Form MO-941.

(D) The DOR shall credit to the Missouri Community College Job Training Program Fund that amount of withholding tax computed by the employer on Form MO-JTC and paid by the employer on Form MO-941.

(21) Any balances held in the community colleges’ special funds after all program costs for each project are paid shall be returned to DOR for inclusion in the general revenue fund.

(22) Community college districts shall notify the DOR and the Department of Economic Development within fifteen (15) days after it is determined that payments for job training will no longer be applied against the costs of a qualified project.

(23) The Department of Economic Development shall notify the Legislative Oversight Committee and the community college districts that the total amount of outstanding certificates sold by all community college districts exceed eighteen (18) million dollars. Should the total amount of outstanding certificates sold reach the twenty (20) million dollar limitation, DWD will notify the community college districts and subsequent notice of intents received by DWD will be processed in the order received.

AUTHORITY: section 178.895, RSMo 2000.*


4 CSR 195-3.020 Job Retention Training Program

PURPOSE: The Department of Economic Development, Division of Workforce Development, has the responsibility to coordinate the Missouri Community College Job Retention Training Program, approve company eligibility, and evaluate the project within the overall job training efforts of the state to ensure that the project will not duplicate other job training programs. This rule establishes guidelines for program coordination and project evaluation.

(1) Administrative responsibilities for the Missouri Community College Job Retention Training Program shall be divided between the Division of Workforce Development (DWD), the Missouri Department of Revenue (DOR), and any Missouri community college district participating in the Job Retention Training Program.

(A) DWD shall review potential projects for nonduplicative with known state and federally subsidized training programs.

1. A project will be considered as nonduplicative if subsidies from separate sources are not concurrently received to fund training for the same employee in the same training activity or cost as described in 4 CSR 195-3.020(4).

2. Separate training activities or costs for the same employee but subsidized by different sources shall not be considered as duplicative whether concurrent or not.

(B) DWD shall review potential projects for company eligibility in accordance with sections 178.760–178.764, RSMo.

(C) DWD shall disburse monies from the Missouri Community College Job Retention Training Program Fund pursuant to requirements stipulated in sections 178.760–178.764, RSMo.

(D) DOR shall make deposits to the Missouri Community College Job Retention Training Program Fund from the retained jobs credit from withholding claims by employers participating in the Missouri Community College Job Retention Training Program.

(E) DOR shall notify DWD on a monthly basis of—
1. The total balance of the Missouri Community College Job Retention Training Program Fund; and
2. The total contribution to that fund by, or on behalf of, each participating employer, and the proportion of each employer’s contribution to the total fund balance.

(F) DWD will generate a monthly report that tracks expenditures relative to the annual appropriation and provide this report, as well as information provided by DOR, to the community college districts.

(G) Any Missouri community college district participating in the Missouri Community College Job Retention Training Program shall bear the responsibility for—
1. Determining of training eligibility for participation in the Missouri Community College Job Retention Training Program;
2. Monitoring each training project to ensure funds are used in accordance with the training agreement;
3. Providing a quarterly report to be received by DWD no later than thirty (30) calendar days after the quarterly ending date. This report, for each job retention training project, shall include the total amount of certificates sold, the total amount of certificates retired, and the remaining balance of outstanding certificates sold. If the total amount of outstanding certificates sold by the community college districts nears the fifteen (15)
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(4) Assistance is available for all necessary and incidental costs of providing job retaining program services for existing employees that may include, but are not limited to:

(A) Job retention training that allows employees in existing jobs to acquire, refine and improve the level of their occupational skills in order to perform the requirements of their particular job in a more proficient and effective manner;

(B) Basic skills and job-related instructional costs, including wages and fringe benefits of instructors, who may or may not be employees of the industry or employer and training development costs, including the cost of training of instructors;

(C) Activities designed to assess the skills or aptitudes of individuals in existing jobs designated to receive training assistance through the program;

(D) Training facilities;

(E) The cost of a facility used in training and subsequently used in production shall be prorated to the project in that proportion chargeable to the training program with the remaining facility cost being the responsibility of the industry or employer;

(F) Training Equipment.

1. Training equipment shall be leased, purchased, maintained and disposed of in accordance with established policies and procedures and training standards of the community college district.

2. The community college district shall retain inventory and disposition records of all training equipment purchased for a project.

3. The cost of equipment used in training and subsequently used in production shall be prorated to that project in proportion chargeable to the training program with the remaining equipment cost being the responsibility of the industry or employer.

4. Title of that equipment shall be vested with the community college district until disposed of by the community college district.

(G) Training Materials and Supplies.

1. Training materials and supplies shall be defined and purchased in accordance with established policies and procedures and training standards of the community college district.

2. The cost of training materials and supplies used in training which are subsequently used in production shall be prorated to the project in that proportion chargeable to the training program and the remainder of the cost of materials and supplies will be the responsibility of the industry or employer;

(H) On-the-Job Training (OJT).

1. OJT is on-site training provided to an employee engaged in productive work.

2. Payments for OJT will not exceed the average of fifty percent (50%) of the total wages paid to each participant during the training period. Payment for OJT may continue for up to six (6) months.

3. OJT payments for a retained job may not be paid to an employer who is receiving other sources of funds to provide OJT for the same retained job when the costs would result in the employer receiving more than fifty percent (50%) of the total wages for each OJT trainee during training.

4. The maximum amount of OJT cannot exceed fifty percent (50%) of the total training project;

(I) Administrative expenses or costs shall include:

1. All costs directly or indirectly associated with the supervision and administration of a training project and also directly associated with Job Retention Training Program activities of an individual community college district, including the negotiation of a training activities proposal with the employer, submission of the training activities proposal and required report, advertising, interviewing and selecting staff for a JobRetentionTraining Program project, procuring materials and service for a training project, direct clerical support to the training project, and mileage for the travel of administrative and supervisory project staff;

2. Training project costs are the costs for training including:

(A) Supplies;

(B) Wages and benefits of instructors;

(C) Subcontracted services;

(D) OJT;

(E) Training facilities;

(F) Equipment;

(G) Skill assessment; and

(H) All program services, provided however, that no costs associated with the issuance of certificates shall be included;

(J) Contracted services with state institutions of higher education, private colleges or universities, area career technical schools, other federal, state or local agencies or other professional services shall be procured in the manner provided by the community college district board of trustees;

(K) Issuance of Certificates.

1. Financial institution shall include any bank acting in a fiduciary capacity, any broker/dealer of securities presently registered with the commissioner of securities or any discount bank brokerage service executing an unsolicited order.

2. Sales of certificates issued under these rules, which constitute securities, are subject to the provisions of Chapter 409, RSMo and the rules and orders promulgated under it; and

3. Nothing in these rules precludes reliance on the exemption from securities registration set forth in Chapter 409, RSMo and payment of the principal, of premium, if any, and interest on certificates, including capitalized interest issued to finance a project, and funding and maintenance of debt service reserve fund to secure those certificates.

5. The community college district will notify DWD in writing of its intent to submit a Missouri Community College Job Retention Training Program application with an eligible industry or employer prior to the submission
of an official application. DWD shall provide a written response to the community college district the notification has been received.

(6) The community college district will submit the Missouri Community College Job Retention Program application for a project to DWD, the DOR, and the Workforce Investment Board (WIB) on forms approved by and available from DWD.

(A) The Missouri Community College Job Retention Training Program application for a project must be signed by an authorized representative(s) from the community college district and the employer.

(B) The Missouri Community College Job Retention Training Program application for a project must include, but need not be limited to:

1. The employer’s name, telephone number, location, the industry or employer Missouri Integrated Tax System Number, and the industry or employer Unemployment Insurance Identification Number;
2. The dates that training will begin and end;
3. The occupational title and wage or salary for the retained jobs which will receive training;
4. The location of the training site;
5. A description of the job retention training project, including a description of each type of training program service (basic skills, assessment and testing, lease of facilities and equipment, training materials and supplies, on-the-job training, administrative costs and other training and services procured for the employer);
6. Program costs, including deferred costs;
7. Cost of the training project;
8. Costs to issue certificates, such as bond counsel, underwriter’s discount, trustees fees, etc.;
9. The time period involved for the project;
10. A description of the intended choice of financing program costs, either job retention credit from withholding, tuition, student fees or special charges fixed by the community college district board of trustees or a combination of these sources.

A. Descriptions of the funding sources shall be provided in a manner that is clearly identified by the estimated amount and funding source.

B. A separate description of the first one hundred (100) jobs, including jobs titles, that shall be a part of the training agreement; and

11. A description of any funds that the community college knows the industry or employer has received, is receiving or intends to utilize to subsidize the training required for the retained jobs that are proposed to be included in the project.

(C) The community college district shall demonstrate how the proposed job retention project will not duplicate other job training programs.

(D) Where a collective bargaining agreement exists with the employer for the jobs to be trained through the training agreement, the employer shall send through registered mail, a formal request to the appropriate bargaining agent for written comments on the proposed training project.

1. The request for written comments shall be made through registered mail and shall notify the bargaining agent that if no comments are received within fifteen (15) days, the employer will assume the bargaining agent agrees with the proposed training.
2. The employer shall allow the bargaining agent no fewer than fifteen (15) days to comment on the proposed training.
3. A copy of the request for written comments shall be attached to the Missouri Community College Job Retention Training Program application.

(E) Upon receipt of the application, DWD will forward a copy to the commissioner of administration.

(F) Any Missouri Community College Job Retention Training Program application for a project initiated and operated by one (1) community college district within the boundaries of another community college district or any training project operated by a community college district for an employer retaining jobs in another community college district, will require written concurrence from the community college district board of trustees where training will occur or where the jobs are being retained.

(G) The Missouri Community College Job Retention Training Program application for a project shall not be considered complete or acceptable for evaluation until approved and required forms are received by DWD with all required statements completed.

7. DWD shall evaluate the project which is the subject of the Missouri Community College Job Retention Training Program application to ensure that the project will not duplicate other job training programs.

8. The commissioner of administration shall notify DWD within nine (9) working days of any concerns about a potential project regarding the issuance of certificates.

9. Within fourteen (14) working days after receipt of the Missouri Community College Job Retention Training Program application, DWD will notify the community college district of any duplication with other job training programs, training concerns or concerns regarding the issuance of certificates. Upon receipt of notice of duplication with other job training programs, the community college district will modify the Missouri Community College Job Retention Training Program application to eliminate the duplicate job training efforts specified by DWD.

(A) The modified Missouri Community College Job Retention Training Program application shall be submitted to DWD using the procedures specified for submission of the original Missouri Community College Job Retention Training Program application.

(B) DWD shall follow the same procedures followed in review of an original Missouri Community College Job Retention Training Program application to review a modified Missouri Community College Job Retention Training Program application.

10. Approval of the Missouri Community College Job Retention Training Program application allows the community college district and an employer to enter into an agreement provided there are no significant changes to the application submitted.

11. The effective date of the training agreement shall be the date of, or subsequent to, the date DWD received the college’s written intent to submit a Job Retention Training Program application from the community college district. Program costs can be incurred prior to the effective date of the training agreement but not prior to the effective date of the college’s written intent.

12. An agreement may be for a period not to exceed ten (10) years when the total cost of the project is not in excess of five hundred thousand dollars ($500,000). If the total cost of a project is in excess of five hundred thousand dollars ($500,000), the agreement may be for a period not to exceed eight (8) years.

13. Upon entering into a training agreement, the community college district shall provide a copy of the agreement to DWD.

14. During the life of the training agreement, the community college district shall notify DWD and DOR of significant changes in the job retention training project within fifteen (15) working days of project modification.

(A) Significant changes in a job retention training project include but are not limited to:
1. The retained jobs that are identified as the first hundred (100) included in the project;
2. The retained jobs credit from withholding required by changes in business or employment conditions; or
3. The type of training to be provided, project cost or any change which shall duplicate any funding being received to train an employee for jobs contained in the training agreement.

(B) Notification must be made with a narrative explanation of changes and a copy of the revised training agreement.

(15) The community college district shall deliver a report to DWD, no later than the first day of October each year, on assistance provided during the previous fiscal year through each job retention training project.

(16) Notification of Payments and Claims for Credit.
(A) Any taxpayer claiming the Missouri Community College Job Retention Training Program Credit must acquire, complete, and attach Form MO-RJC, provided by DOR to his/her Employers Report of Income Taxes Withheld, Form MO-941, for the last withholding return filed for the reporting period.
(B) Any amount of Job Retention Training Credit which exceeds the amount of withholding tax due shall not be refunded but shall be carried forward and applied to withholding tax liability in subsequent periods.
(C) The Job Retention Training Credit claimed by qualifying employers shall be the sum of the following:
1. The gross wages attributable to the first one hundred (100) qualifying jobs of the job training project multiplied by two and one-half percent (2 1/2%); plus
2. The gross wages attributable to qualifying jobs of the job training project, in excess of the first one hundred (100) qualifying jobs, multiplied by one and one-half percent (1 1/2%); plus
3. Any unused job training credit left over from the previous filing period. That credit amount shall be computed on Form MO-RJC and remitted as withholding tax on Form MO-941.
(D) The DOR shall credit to the Missouri Community College Job Retention Training Program Fund that amount of withholding tax computed by the employer on Form MO-RJC and paid by the employer on Form MO-941.

(D) The DOR shall credit to the Missouri Community College Job Retention Training Program Fund that amount of withholding tax computed by the employer on Form MO-RJC and paid by the employer on Form MO-941.

(17) Any balances held in the community colleges' special funds after all program costs for each project are paid shall be returned to DOR for inclusion in the general revenue fund.

(18) Community college districts shall notify the DOR and the Department of Economic Development within fifteen (15) days after it is determined that payments for job training will no longer be applied against the costs of a qualified project.

(19) The Department of Economic Development shall notify the Legislative Oversight Committee and the community college districts should the total amount of certificates sold by all community college districts exceed thirteen (13) million dollars. Should the total amount of outstanding certificates sold reach the fifteen (15) million dollar limitation, DWD will notify the community college districts and subsequent applications received by DWD will be processed in the order received.
