



# WorkForce West Virginia

## Program: Military Incentive Program (MIP) Act of 1991

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<http://www.wvcommerce.org/business/workforcewv/veterans/mip/default.aspx>

**Target Audience** All businesses and targeted Veterans.

**Funding** State  
  
**Total available:** N/A  
  
**Minimum or maximum amount a participant can receive:**  
No

**Application Process** On going.  
  
**Deadlines:** None

**Description** Military Incentive Program (MIP) is an employer tax incentive program designed to promote the employment of Korean, Vietnam-era, and disabled veterans, as well as unemployed National Guard members and Reservists. Tax credits are based on a percentage of the first \$5,000 in wages paid to the individual after one continuous year of employment.  
  
The credit may be applied against the personal income tax liability of proprietorship or partnership employers, or the corporate net income taxes of corporations.

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#### Eligible Applicants

- Employers hiring eligible Korean and Vietnam era Veterans receive a credit of 30%.
- Employers hiring eligible disabled Veterans may claim a credit ranging from 10 to 100%. The percentage is equal to the service related disability determined by the VA.
- Employers hiring unemployed Guard or Reserve member receive a credit of 25%.

#### Restrictions

Certificate of eligibility must be issued by WorkForce West Virginia PRIOR to hire date.