**Determining what SEIRFs to Request**

* Request SEIRFS as follows:

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| **Member Reports** | **Months Needed for Calculation** |
| Six or more months of actual income | Calculate monthly average using at least six months of prior earnings |
| Two or more full months | Calculate using all actual income for months available |
| At least one full month but less than two full months | Calculate using the one full month of actual net income, the actual net income for the partial month and an estimate for the next month |
| Less than one full month | Calculate using the actual net income received for the partial month and estimate income and expenses for the next two months |

* CC 1.4.8.3.2 – Self-Employment:
  + Parents who operate self-employment businesses must file taxes with the IRS in order to participate in the Wisconsin Shares Program. Filed IRS tax documents for the most recent tax year must be provided for parents who wish to receive child care subsidy while self-employed.
  + Self-employed parents who have not filed taxes because the business has not yet operated in a calendar year and the subsequent tax season has not occurred must provide a SEIRF for the last 30 days.
  + SEIRFs may also be submitted for months when the previous year’s filed IRS tax documents do not represent the current income for the business.
  + When a new business is six months old, a SEIRF must be provided so that an accurate authorization can be written.