

**Owner/Operator Description:**

If a facility has an owner and an operator that are different, the two entities must choose which one will report under EPCRA. The EIN/Taxpayer ID of the chosen entity must be used for EPCRA reports and notifications. The owner or operator's name listed in the EPCRA report must match to the EIN/Taxpayer ID number on their IRS form W-9. When the EIN/Taxpayer ID is used for multiple facilities, it shows that the owner/operator has multiple locations. WEM uses the EIN/Taxpayer ID to verify the number of Full-Time Equivalent Employees (FTE's) in the State of Wisconsin.

For the definition of an owner or operator, see the "EPCRA Booklet" under the Resources tab.

**Full-Time Equivalent Employees (FTE) Description:**

Any owner/operator who has 20,800 employee hours (10 FTE) or more for the year may be subject to fees. To find the FTE number, take the total number of **ALL employee hours** (including part-time) **at ALL the owner/operator's locations, in the State of Wisconsin** (regardless of employee occupation) and divide by 2,080.

When the same EIN/Taxpayer ID is used for multiple facilities, it shows that the owner/operator has multiple locations. If this is the case, each report should show the same number of FTE's because all employee hours are added across all locations, collectively. WEM verifies the number of FTE's by using the EIN/Taxpayer ID.

Example: If XYZ Facility has 5 locations in the State of Wisconsin, and only 3 of those report under EPCRA, they would still add all employee hours worked at all 5 locations. So, if the total number of hours for XYZ facility totals 18,050 hours they would divide that by 2,080 to get 8.67. Please round the number down to the nearest whole number, or 8, in this case.