**Report on Non-General Fund Information**

**for Submittal to the 2017 Legislature**

**Department:** Labor and Industrial Relations  
**Prog ID(s):** LBR 111/ PA  
**Name of Fund:** Work Opportunity Tax Credit (WOTC)  
**Contact Name:** Ricco V. Racela  
**Phone:** 586-9972  
**Fund type (MOF):** N  
**Appropriation Acct. No.:** S-208-L

---

**Intended Purpose:** This federal tax credit was designed to help individuals from certain target groups who consistently face significant barriers to employment move from economic dependency to self-sufficiency by encouraging businesses to hire target group members and be eligible to claim tax credits against the wages paid to the new hires during the first year of employment.

**Source of Revenues:** CFDA17-271

**Current Program Activities/Allowable Expenses:** States are to use these formula grants for: accepting WOTC applications from employers; determining eligibility of individuals as members of the target groups; issuing employer certifications or denials; developing working agreements with partner agencies in American Job Centers (also called One-Stop Career Centers) or other State agencies to verify or document eligibility of new hires, including issuing Conditional Certifications; and coordinating efforts to promote WOTC with employers, job seekers and other Workforce innovation and Opportunity Act (WIOA) partners.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Financial Data**

<table>
<thead>
<tr>
<th></th>
<th>FY 2013 (actual)</th>
<th>FY 2014 (actual)</th>
<th>FY 2015 (actual)</th>
<th>FY 2016 (estimated)</th>
<th>FY 2017 (estimated)</th>
<th>FY 2018 (estimated)</th>
<th>FY 2019 (estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation Ceiling</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>206,000</td>
<td>71,564</td>
<td>71,564</td>
<td>71,564</td>
</tr>
<tr>
<td>Beginning Cash Balance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Revenues</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Expenditures</td>
<td>0</td>
<td>0</td>
<td>65,586</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Transfers</td>
<td></td>
<td></td>
<td></td>
<td>65,586</td>
<td>70,000</td>
<td>70,000</td>
<td>70,000</td>
</tr>
</tbody>
</table>

Additional Information:
- **Amount Req. by Bond Covenants**
- **Amount from Bond Proceeds**
- **Amount Held in CODs, Escrow Accounts, or Other Investments**