Report on Non-General Fund Information
for Submittal to the 2019 Legislature

Department: Labor and Industrial Relations
Prog ID(s): LBR 111/ PA
Name of Fund: Work Opportunity Tax Credit (WOTC)
Legal Authority: Administratively Created

Contact Name: Sam Ngo
Phone: 586-9973
Fund type (MOF): N
Appropriation Acct. No. S-XX-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): N/A

Variance: None

Financial Data

<table>
<thead>
<tr>
<th></th>
<th>FY 2015 (actual)</th>
<th>FY 2016 (actual)</th>
<th>FY 2017 (actual)</th>
<th>FY 2018 (actual)</th>
<th>FY 2019 (estimated)</th>
<th>FY 2020 (estimated)</th>
<th>FY 2021 (estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation Ceiling</td>
<td>-</td>
<td>206,000</td>
<td>208,102</td>
<td>90,000</td>
<td>90,000</td>
<td>90,000</td>
<td>90,000</td>
</tr>
<tr>
<td>Beginning Cash Balance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Revenues</td>
<td>65,566</td>
<td>98,102</td>
<td>80,362</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
</tr>
<tr>
<td>Expenditures</td>
<td>65,566</td>
<td>98,102</td>
<td>80,362</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
</tr>
</tbody>
</table>

Transfers

Net Total Transfers: -
Ending Cash Balance: -
Encumbrances: -
Unencumbered Cash Balance: -

Additional Information:

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