

**Report on Administratively Established Non-General Fund Information**  
for Submittal to the 2024 Legislature

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

Contact Name: Susan Nagamine  
 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:** CFDA 17.271

**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 Increase (if applicable):**

**Variances:** None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	90,000	90,000	190,000	90,000	283,407	300,000	300,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	111,511	13,022	152,978	84,172	283,407	300,000	300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	111,511	13,022	152,978	84,172	283,407	300,000	300,000
Net Total Transfers	111,511	13,022	152,978	84,172	283,407	300,000	300,000
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature  
Department of: Labor and Industrial Relations**

Name of Fund: Workforce Opportunity Tax Credit (WOTC)  
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**Statement of Objectives**

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.

<b>Fund Measures of Effectiveness</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	% of Job applicants who found jobs	77	77	77	77	77	77
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Job applicants receiving DLIR Placement Services	3,500	3,500	3,500	3,500	3,500	3,500	3,500
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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<b>Fund Activities Encompassed</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1. No. of job openings from employers	13,200	13,200	13,200	13,200	13,200	13,200
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2024 Legislature**

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	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	233,000	233,000	233,000	71,000	71,000	71,000
B. Other Current Expenses	45,407	61,500	61,500	22,950	22,950	22,950
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	5,000	5,500	5,500	6,050	6,050	6,050
<b>TOTAL</b>	<b>283,407</b>	<b>300,000</b>	<b>300,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>