

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

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

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): N
 Appropriation Account Number: 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 U.S. Department of Labor Work Opportunity Tax Credit

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities such as 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

Variances: Yearly variances dependent on the available funds and execution of allowable activities for the program.

Cash balance lapse to general fund? (Yes / No): No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	166,000	69,506	283,407	100,002	119,103	300,000	200,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	152,978	84,172	223,145	149,857	119,103	119,000	119,000
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	152,978	84,172	223,145	149,857	119,103	119,000	119,000
Net Total Transfers	152,978	84,172	223,145	149,857	119,103	119,000	119,000
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 Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations

Name of Fund: Workforce Opportunity Tax Credit (WOTC)
Appropriation Account Number: S-208-L
Fund Type (MOF): N
Legal Authority: Administratively Established

Statement of Objectives

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

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of Certified Requests	725	750	750			
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of Certified Requests		725	750	750			
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of Certified Requests	725	750	750			
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Labor and Industrial Relations
Name of fund: Work Opportunity Tax Credit (WOTC)
Legal Authority: Administratively Created
Fund Type (MOF): N
Appropriation Account Number: S-XX-208-L

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	99,135	99,135	99,135	99,135	99,135	99,135
B. Other Current Expenses	14,068	13,965	13,965	13,965	13,965	13,965
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	5,900	5,900	5,900	5,900	5,900	5,900
TOTAL	119,103	119,000	119,000	119,000	119,000	119,000