

**Report on Non-General Fund Information  
for Submittal to the 2022 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:** 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.

**Variances:** FY21 grant award decrease.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	209,102	90,000	90,000	90,000	90,000	90,000	90,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	98,102	80,362	72,900	111,511	13,022	90,000	90,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	98,102	80,362	72,900	111,511	13,022	90,000	90,000
Net Total Transfers	98,102	80,362	72,900	111,511	13,022	90,000	90,000
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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