Supporting Statement for Work Opportunity Tax Credit (WOTC) OMB Control No. 1205-0371

This Information Collection Request (ICR) seeks to revise the Work Opportunity Tax Credit (WOTC) information collection based on revised form instructions for reporting metrics for WOTC performance and outcome data.

A. Justification

1. *Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.*

The Work Opportunity Tax Credit (WOTC) is a federal tax credit available to employers that hire individuals from certain targeted groups who have consistently faced significant barriers to employment. WOTC is authorized under Section 51 and Section 3111(e) of the Internal Revenue Code of 1986, as amended. WOTC is authorized until December 31, 2025, under Sec. 113 of Division EE, Title 3 -- Consolidated Appropriations Act, 2021 (Pub. L. 116-260). The WOTC information collection consists of processing forms which are used for program administration and reporting program outcomes, are approved for use through March 31, 2023 (OMB control number 1205-0371). The Employment and Training Administration (ETA) is seeking to renew this information collection with minimal revisions to the WOTC administrative reporting and processing forms for Office of Management and Budget (OMB) approval and introduce a new form to the information collection: ETA Form 9198, *Employer Authorization Declaration Form*. A detailed explanation of form revisions can be found under question 15.

Under Section 51 of the Code, the State Workforce Agency (SWA) is the designated local agency with the authority to certify an individual as a member of a targeted group(s) under Section 51(d) of the Code. Employers submit a "pre-screening notice" (IRS Form 8850) to the SWA, which contains information provided by the individual on the basis of which the employer believes that the individual is a member of a targeted group. To verify that an individual is a first-time, qualifying member of a targeted group, SWA staff perform intake using ETA Forms and necessary documentary evidence to verify WOTC eligibility. ETA's current procedural guidance for WOTC is available in TEGL No. 16-20, *Work Opportunity Tax Credit Procedural Guidance,* issued March 2021.

ETA is proposing to reissue its procedural guidance with some modifications through a Change 1 to TEGL 16-20. To help inform the modified procedural guidance, ETA published a separate 'Request for Comment' (RFC) Notice in the *Federal Register* in February 2023, soliciting comments on WOTC policy and procedural guidance modifications as well as broader comments regarding potential program improvements. The proposed revised Information Collection Request (ICR) and RFC are related, as the RFC provides an overview of ETA's proposed guidance for ETA Form 9198 (instructions and intended use). Therefore,

the public comments received from the ICR will be taken into consideration alongside the comments received from the Procedural Guidance RFC for the intended policy and procedure modifications in TEGL 16-20 Change 1. ETA does not plan to do another revision of this ICR based on the comments received from the procedural guidance RFC, however; procedural guidance for the OMB approved information collection will be included in the Change 1 TEGL publication.

Citation of sections of laws that justify this information collection:

Section 261(f)(2) of Pub. L. 97-34 (The Economic Recovery Tax Act of 1981) set the requirement to collect program data and test the validity of individuals certified as members of targeted groups under Section 51 of the Internal Revenue Code of 1986, as amended.

"Sec. 261(f)(2) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated for fiscal year 1982 the sum of $30,000,000 to carry out the functions described by the amendments made by paragraph (1), except that, of the amounts appropriated pursuant to this paragraph—

> *(A) $5,000,000, shall be used to test whether individuals certified as members of targeted groups under Section 51 of such Code are eligible for such certification (including the use of statistical sampling techniques)."*

Section 11405(c)(2)of Pub. L. 101-508, (The Omnibus Budget Reconciliation Act of 1990), amended sec. 261(f)(2) of The Economic Recovery Act of 1981 to extend <u>indefinitely</u> the $5 million set-aside for testing whether individuals certified as members of WOTC targeted groups are eligible for certification, applicable to fiscal years beginning after 1990. If there is a fiscal year WOTC appropriation, the data collection requirement continues in effect.

In brief, the ETA processing and reporting forms are designed to collect the necessary program data to evaluate program performance and outcomes, and in this way comply with the above-mentioned requirements, and facilitate the work of the Secretary of Labor, including tracking program accountability and integrity. These forms also support submission of data to the U.S. Department of the Treasury (through the Internal Revenue Service) for budget and revenue estimates.

2. *Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.*

State Workforce Agencies (SWAs) are the statutorily designated state agencies authorized to administer the operation of the WOTC certification process. Employers must apply for and receive a certification from the SWA verifying their new hire(s) is a member of a targeted group before they can claim the work opportunity credit. To verify whether a job applicant is a first-time, qualifying member of a targeted group, employers are required to submit a pre-screening notice and certification request (IRS Form 8850) together with processing forms to the SWA in which the employer's business is located. After the required certification is secured, employers claim the WOTC as a general business credit against their income taxes.

(Tax-exempt employers claim the WOTC against their payroll taxes). SWAs report program outcomes to ETA using administrative reporting forms. WOTC processing forms (ETA Forms 9061, 9062, and 9175), and administrative reporting forms (ETA Forms 9058, 9063 and 9065) are used by the SWAs (and/or their designated partner agencies), jobseekers and employers, including employers' authorized representatives (when applicable). This submission includes seven (7) total Forms:

- ETA Form 9061, Rev. March 2020 - *Individual Characteristics Form*
- ETA Form 9062, Rev. March 2020 – *Conditional Certification Form*
- ETA Form 9063, Rev. March 2020 – *Employer Certification Form*
- ETA Form 9175, Rev. March 2020 - *Self Attestation Form for LTUR*
- ETA Form 9058 – WOTC Report 1, Rev. March 2020 - *Certification Workload and Characteristics of Certified Individuals*
- ETA Form 9065, Rev. March 2020 - *Agency Declaration of Verification Results (ADVR) Worksheet*
- ETA Form 9198, *Employer Representative Declaration Form*

Work Opportunity Tax Credit (WOTC) Processing Forms

Employers and jobseekers complete the WOTC processing forms and submit them to the appropriate SWA for processing, which includes verification and employer notifications.

- ETA Form 9061, *Individual Characteristics Form (ICF)*. This form is completed by the job applicant and the employer (or their authorized representative, if applicable). The form contains detailed applicant characteristic questions, such as whether the job applicant is a recipient of public welfare services, designed to help SWAs determine applicant eligibility for WOTC. To request targeted group eligibility verification of new hires, employers submit ETA Form 9061 (together with IRS Form 8850, *Pre-Screening Notice and Certification Request for the WOTC)*, to the appropriate SWA for processing. Employers are requested to provide supporting documentation that verifies the applicant's targeted group eligibility with the submission of ETA Form 9061.
  Note: The Spanish - ETA Form 9061 is available for translation purposes, only.

- ETA Form 9062, *Conditional Certification (CC)*. This form is used in place of ETA Form 9061, when the job applicant (new hire) has been pre-certified as being a member of a specific targeted group by the SWA or participating agency. The participating agency completes Form 9062 on behalf of the job applicant, and issues the pre-

. The estimated number for total respondents is derived from the total number of WOTC certifications issued in FY21 (6,123,708), lessened by five percent (6,019,634), which serves as the approximate number of conditional certifications issued in FY21 (104,074).
. The estimated annual responses for ETA Form 9198 is fifty percent (half) of the total number of determinations issued by the SWAs in FY21 (6,123,708: total certifications issued (2,081,474); total denials issued (4,042,234)).
. The total annual responses is derived from the SWA's total annual workload for FY21 (8,742,540), which is comprised of annual Certifications issued (2,081474); Denials issued (4,042,234); and Pending certification requests (2,618,832).
. The unduplicated total for annual responses for SWA administration is derived from the SWAs' total determinations issued (6,123,708), combined with the approximate total number of ETA Form 9198 processed by the SWAs (3,061,854).
. The unduplicated total for annual responses is derived from total unduplicated job applicant/employer forms* (9,418,722), combined with total unduplicated SWA reporting forms** (424), combined with SWAs' total determinations issued (6,123,708) and processing of employers' ETA Form 9198 (3,061,854) to total 18,604,708.

. The employer/jobseeker burden hours are derived by adding the total burden hours for ETA Form 9175, 9061, 9062 and 9198.

certification directly to the applicant, employer, or the appropriate SWA for processing. The CC serves as an official record of the pre-certification, alerts prospective employers to the availability of the tax credit if this individual is hired, and provides a means for employers to request a WOTC certification for the individual.

- ETA Form 9175, *Self-Attestation Form (SAF) for Qualified Long-Term Unemployment Recipient (LTUR).* This form is only used for certification requests for the LTUR targeted group. To facilitate processes used by SWAs to make eligibility determinations for the LTUR targeted group, ETA created a national Self-Attestation Form (SAF). Only individuals (job applicants or new hires) seeking to be certified as a member of the LTUR targeted group complete the SAF. Employers are requested to submit the SAF with the other required processing forms (IRS Form 8850 and ETA Form 9061/9062), for each LTUR certification request submitted to the SWA for processing.

Work Opportunity Tax Credit (WOTC) Administrative Forms

WOTC administrative forms are used only by State Workforce Agencies (SWAs). State grantees are required to use, without subsequent modification, the required WOTC administrative and reporting forms detailed below. SWAs are free to design their own formatting for ETA Form 9063, "*Employer Certification*," as well ETA Form 9065, "*Agency Declaration Verification Results (ADVR) Worksheet*," so long as they include all the required information. SWAs use the following administrative forms to report quarterly program data and outcomes to ETA/DOL:

- ETA Form 9058 – *WOTC Report 1, Certification Workload and Characteristics of Certified Individuals*. This form collects program activity by the SWAs and is submitted to ETA on a quarterly basis. The data reported is for program management and outcome reporting, including monitoring through desk audits and onsite oversight visits conducted by ETA's Regional Office, and the identification of technical assistance needs and training requirements of grantees. Form 9058, Part I, Section J, 'By Occupation,' and Section K, 'By Starting Hourly Wage,' captures occupational wage data of individuals certified under WOTC, which allows ETA to assess overall impact of the tax credit across multiple occupations and income levels. Although SWAs may add their state-specific logos, this form is required to be used without modifications to the content and instructions. The program data collected by the SWAs is provided to ETA through the quarterly electronic submission of Form 9058 via the web-based Tax Credit Reporting System (TCRS) of the Enterprise Business Services System (EBSS).

- ETA Form 9063, *Employer Certification*. SWAs must issue a Certification notification to an employer using ETA Form 9063 when a SWA determines that an employee is a member of the targeted group specified on the employer's certification request. The contents of this form cannot be modified by the SWA, however; states can modify its design or appearance. Given the purpose of this form, it is the only WOTC form not accessible online, and ETA directly supplies this form to SWAs. If audited, employers are required to provide a copy of their Certification (ETA Form 9063) to the IRS.

Note: If the SWA is not able to determine whether the new hire meets the requirements for the targeted group(s) selected, the SWA will issue a Denial letter to the employer.

- ETA Form 9065, *Agency Declaration of Verification Results (ADVR) Worksheet.* This worksheet, commonly referred to as the *WOTC Audit Summary Worksheet*, is an optional ETA form for SWAs' internal use in recording the results of audit verification activities conducted by the SWA. To reduce the chances of erroneously certifying ineligible persons for WOTC, SWAs must conduct quarterly audits (verification activity) to examine the quality of the SWA's certification process. States are not required to submit this form to ETA, however; SWAs must perform a quarterly audit and fulfil the record-keeping requirements for WOTC outlined in TEGL 16-20. The form's design and format are optional, and states may change the design and format.

- ETA Form 9198, *Employer Representative Declaration Form*. This form provides information to employers on how to authorize an individual(s) to represent them during the WOTC certification process. An employer may choose to authorize an individual to represent them for WOTC purposes by submitting ETA Form 9198 to the SWA in which the employer's business is located. To promote program efficiency, ETA will discontinue use of IRS Form 2848, *Power of Attorney and Declaration of Representative,* for this purpose, when TEGL 16-20, Change 1 is issued. Consistent with ETA's protocol for providing technical assistance and adequate transition time to implement the use of new forms, ETA will publish advisory guidance on ETA Form 9198 and how to phase out use of IRS Form 2848. Pending OMB approval, Form 9198 will be available online at https://www.dol.gov/agencies/eta/wotc/resources.

The information and data collected under this submission are necessary for effective federal administration of the WOTC, including allowing ETA and IRS to oversee states' administration of the tax credit. Uniform program administration, procedural guidance and administrative forms ensure that employers who utilize the tax credit experience consistent processes from state to state regarding the WOTC certification process, including eligibility determinations, and that the statutory rules for certification requests are applied in a consistent manner by all 53 state grantees (state workforce agencies).

3. *Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also, describe any consideration of using information technology to reduce burden.*

There are no technological barriers or obstacles. The data collection and reporting requirements can be fulfilled via the Internet and through the electronic transmission of data and information. ETA utilizes electronic submission of WOTC administrative forms.

Automation of Quarterly Reporting, ETA Form 9058: In 2002, ETA launched the national Enterprise Business Support System (EBSS), an Internet-based Tax Credit Reporting System (TCRS) that allows SWAs to file their WOTC quarterly reports

electronically. The program data collected by the SWAs is provided to ETA quarterly through the electronic submission of ETA Form 9058, *Certification Workload and Characteristics of Certified Individuals*, via the web-based Tax Credit Reporting System (TCRS) of EBSS. Currently, all 53 grantees (SWAs) submit ETA Form 9058 electronically.

Automation of Processing/Administrative Forms, ETA Form 9061, 9062, 9063, 9065, 9175, and 9198: ETA has encouraged automation of the states' eligibility determination, verification, and certification processes, specifically to those states with sufficient capacity and resources. In tandem with EBSS/TCRS, many SWAs use some type of automated system to support their WOTC verification and certification processes. Some states have adopted software programs developed by private sector consulting firms to collect respondent information electronically. For example, some states permit electronic filing of IRS Form 8850 and/or ETA Forms 9061/9062/9175 via online portal uploading, fax, or e-mail attachment as a PDF file. The ETA forms have been updated in PDF format to become electronically fillable to allow users to enter information more efficiently when interfacing with WOTC websites. Whenever possible, employers/employer representatives are encouraged to submit WOTC Processing Forms and supporting documentation by electronic means. Some states are still manually receiving, processing, and issuing employer determinations for certification requests, due to limited staff capacity and lack of adequate funds to fully automate processing systems.

4. *Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.*

   This information is not duplicated in any other system or available source. The information is not available anywhere else.

5. *If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.*

   This information collection burden has been minimized to the extent possible for all respondents, including small business or other small entities. Each year, approximately 8 million certification requests are submitted for employers seeking the work opportunity credit and processed by state workforce agencies. SWAs review all WOTC application forms (Form 9061/9062/9175) and complete all administrative/reporting forms (Form 9063, 9065, 9058) whereas employers (or their representatives) and job seekers only complete two required processing forms: IRS Form 8850, and ETA Form 9061 <u>or</u> 9062. Note: ETA Form 9198 is not a required WOTC processing form; it is an electable form for use by employers if they choose to authorize an employer representative to manage their application submissions.

6. *Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.*

   The requirement to collect WOTC data created by the Omnibus Budget Reconciliation Act of

1990, Pub. L. 101-508, Sec. 11405(c), extended indefinitely the $5 million set-aside for testing whether individuals certified as members of WOTC targeted groups are eligible for certification. As long as there is a WOTC appropriation, this requirement continues in effect, and ETA is required to collect program outcome data. If the reporting and administrative forms were not available, the work of the SWAs and ETA would be more costly and require greater staff involvement. Program oversight would require greater and more frequent on-site reviews to oversee WOTC program operations and to acquire program data. ETA assesses the SWAs' program outcomes and other local participating agencies/organizations' performance through periodic onsite reviews and/or desk-audits, and analyses of the quarterly reports. ETA also provides program data to the Department of the Treasury (IRS) so that those agencies can analyze the impact of the tax credit program. In addition, if this collection is not conducted, ETA would need to find alternative data for the administrative formula used to allocate funds to the state grantees for program administration, which currently factors in the number of annual certifications issued by the SWAs.

7. *Explain any special circumstances that would cause an information collection to be conducted in a manner that requires further explanation pursuant to regulations 5 CFR 1320.5.*

   This data collection effort does not involve any special circumstances. SWAs must adhere to federal regulations at 5 CFR 1320.5, including a three-year retention requirement (for SWAs and Participating Agencies) of WOTC administrative and processing forms, including supporting documentation, certification requests (IRS Form 8850), Certifications issued, and a one-year retention requirement for Denial letters issued.

8. *If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.*

   Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.

   Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years - even if the collection of information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.

   The Paperwork Reduction Act of 1995 (PRA) requires the WOTC information collection undergo a public review and comment period before being submitted to Office of Management and Budget (OMB) for approval. In accordance with the PRA, the public is allowed 60 days to comment through the Federal Register Notice posted on November 17,

2022. (Document Citation is 87 FR 69048; Document Number is 2022-25037; Page Numbers are 69048-69049 (2).

ETA sought public comments for revisions to the WOTC processing and administrative forms, specifically feedback on the clarity of instructions and design/reporting format, as well as feedback on the new ETA Form 9198. ETA received a total of 83 unique comments from 19 unique commenters. A few commenters made multiple comment submissions. Respondents had the option to provide comments via email, mail or telephone. All comments received were provided via email. A summary of the comments received is provided below.

The WOTC processing and administrative forms have been updated to reflect general grammatical, syntax, and/or form formatting revisions. ETA received numerous requests to update the D.O.B format (mm/dd/yyyy) and include the applicant's D.O.B. and full social security number across all required WOTC processing forms, including ETA Form 9063, *Employer Certification*. ETA also received comments related to the cost of updating SWA electronic processing systems to ensure updated forms are system compatible. Below are the comments/feedback received:

- **ETA Form 9061**
  Comment: The commenters noted that fields for Qualified Veterans (other than SNAP Veteran), Designated Community Resident (DCR) and Vocational Rehabilitation (VR) Referral were modified to include less detail on the subcategories of the respective targeted groups.
  Response: ETA appreciates the SWA's comment on the subcategories. The proposed ETA Form 9061 would no longer designate between the Qualified Veteran subcategories (e.g., Disabled Veteran; Unemployed Vet 4 weeks; Unemployed Vet 6 months, etc.) with different fields/boxes. The rationale behind this proposed revision is that job applicants may be certified as a Qualified Veteran (QV), as long as they meet the eligibility requirements for any of the QV subcategories. Since the job applicant may not know which specific sub-category of QV eligibility requirements they meet, simplifying the form to only designate that the individual is a veteran of the U.S. Armed Forces allows the SWAs to check for any of QV subcategories and issue a certification for the qualified veteran subcategory yielding the highest tax credit. The same rationale was applied to the DCR and VR Referral targeted groups. TTW (Ticket to Work) ticketholders (subcategory for VR Referral) eligibility is automatically verified when SWAs submit SSI Recipient verification requests to the Social Security Administration (SSA). Therefore, ETA found it to be redundant for applicants to note TTW separately, so it would not be confused for a separate targeted group.
  Comment: The commenter noted that the employer's contact information should be expanded to include their email address.
  Response: ETA agrees with this comment and will make the update in this ICR Review.
  Comment: The commenter requested a check box for "Work Release Program" for the Ex-Felon Targeted Group.

Response: ETA agrees with this comment and will make the update in this ICR Review.
Comment: The commenter noted the full Social Security Number (SSN) is needed for verification information.
Response: ETA agrees with this comment and will update the form in this ICR Review.
Comment: The commenter noted the form is listing target group statements alphabetically and in the order they appear on the form 8850, statement #16 and statement #17 need to be switched; Vocational Rehabilitation (Group E) should come before Summer Youth (Group F).
Response: ETA agrees with this comment and will make the change. The targeted Groups should appear in the order listed in the Code (Section 51(d)).
Comment: The commenter recommends combining 12 and 20 for one TANF question.
Response: ETA appreciates the comment, however; the Qualified IV-A and Long-Term Family Assistance TANF-related targeted groups are listed separately in the Code and should be listed separately on the form.
Comment: The commenter recommends a space to list all states where benefits were received with at least three blank spaces.
Response: ETA agrees with this comment and will make the change. Many SWAs have indicated that applicants may receive benefits from other states.
Comment: The commenter noted the form does not specify Federal or State Conviction in statement #14.
Response: ETA agrees with this comment and will make the update in this ICR Review.
Comment: The commenter requested the removal of address of primary residence to prevent an issue of the address on the IRS 8850 and ETA 9061 not matching.
Response: ETA agrees with this comment and will make the change.
Comment: The commenter requested space to note states where the applicant received referrals.
Response: ETA agrees with this comment and will update the form to include states where applicant received services/referrals.
Comment: The commenter requested the use of US Postal Service Website as a source of documentary evidence for DCR and requesting SSI/TTW verifications through the DOL designated provider,
Response: ETA agrees with this comment and will make the change in this ICR Review.
Comment: The commenter noted the acronym ‘TANF’ is not included in the Question label nor in the ‘Check here’ question.
Response: ETA appreciates this comment. Underneath the Targeted Group there is a description of the definition of Qualified TANF. The technical name is Qualified IV-A Recipient.
Comment: The commenter noted Removal of the word felony could imply that we can process misdemeanor convictions as well.
Response: ETA agrees with this comment and will make the change in this ICR Review.

Comment: The commenter noted there is now a line for another address to be entered when guidance states that SWAs are to use the address indicated on the 8850 to determine Summer Youth/DCR status (since that address should be the primary place of abode).
Response: ETA agrees with this comment and will make the change in this ICR Review.
Comment: Why do some of the questions on the ETA 9061 say QUALIFIED and some of the questions do not? How will they know if the job applicant is a QUALIFIED Veteran if some of the TGs are missing and/or TG specifics are not listed in the question?
Response: ETA appreciates this comment. However, ETA is following the verbiage in the statutory code.
Comment: The commenter noted that they need only the state against which claims were filed; requesting information about both city and state is not necessary.
Response: ETA appreciates this comment. The city is not required but including the city may help SWAs identify the correct local TANF office to verify eligibility.
Comment: The commenters noted the instructions contain a welcome addition regarding use of an EIN that is registered in the state where the business is located; it should also include state employer ID number under which covered wages will be reported for unemployment compensation purposes and a reference to the SWA receiving the certification request, an additional detail that appears on the instructions for proposed ETA Form 9198. Also, if the EIN is incorrect, does the form go into pending status.
Response: ETA appreciates the comment. This information is currently in the form instructions. Outside of the form 9061, the SWA can implement a process to request a tax-identification number that is registered with the state (where the business is located and WOTC certification requests are submitted). Employers should work with SWAs ahead of filing an Employer Declaration Form to ensure the EIN used across all forms is the correct Tax ID number. SWAs will then check for the employer-employee relationship using the correct number.
Comment: The commenter requested the date of birth be added for Ex-felon.
Response: ETA agrees with this comment and will make the change in this ICR Review.
Comment: Designated Community Resident (DCR) does not indicate whether the applicant is a member of an empowerment zone or a rural renewal county.
Response: ETA appreciates this comment. However, SWAs should check for both using the list of Empowerment Zones and Rural Renewal County listed on the form 8850.
Comment: The commenter noted SSI Recipient is no longer including the statement regarding receiving benefits for any month ending within 60 days before you were hired. What is the reason to no longer have this statement? Also, the new statement indicates the applicant is currently receiving SSI but if SSI ended with 60 days of their hire date they would still qualify.
Response: ETA agrees with this comment and will update the language to indicate whether the applicant is currently or previously received SSI payments. The SWA is able to verify this through a data sharing agreement with SSA.

Comment: The commenter noted the SWA is being required to send the denial letter or the certificate to the person the employer designates to prepare their taxes.
Response: ETA appreciates this comment. If the employer representative is an authorized representative (via the ETA Form 9198 declaration form) and they mark "yes" to receive copies of notices, they will receive a copy of the determination. If they mark "no", they will not receive a copy of communications issued by the SWA. Employers should automatically receive copies of all communications and notices.
Comment: The commenter noted since Box 11, title of position is really an occupational code used to satisfy Part II., Section J of the 9058 we request one of the truncated occupational codes instead. The commenter requested to add to the instructions for question 11 to clarify how to answer on the form.
Response: ETA agrees with this comment and will make the change to the form and corresponding instructions in this ICR Review.
Comment: The commenter noted Boxes 12-21 are over simplified, and as a long-time individual in WOTC, the commenter knows the statutory definitions, but noted that oversimplifying may send manual states on a goose chase if the person [job applicant] does not fill in how they meet the eligibility criteria. The commenter noted that automation can hopefully solve those problems as states advance, and that there may be some complications for automated benefit processes in not knowing which definition to check for, as systems would have to check for all, which may not be feasible.
Response: ETA appreciates this comment. To move towards a more streamlined process that is efficient for job applicants, employers and the SWAs processing the forms, ETA is revising the Form 9061 to make it easier for job applicants to self-identify which targeted group(s) they may be a member of under WOTC. The eligibility requirements for certain targeted groups may be confusing for individuals who are unfamiliar with WOTC, so ETA is broadening the use of plain language on processing forms to help job applicants and employers identify the correct category of worker(s) for which the employer is seeking certification. ETA continues to support states in system modernization and automation efforts that allow for more efficient processing of certification requests and targeted group eligibility determinations.
Comment: The commenter noted that Box 25(d), causing confusion (with form 9198) if someone inadvertently checks those on one form versus the other.
Response: ETA agrees with this comment and will make the change in this ICR Review since we are now utilizing a new form for employer representation (for employer preparer).

- **ETA Form 9062**

Comment: The commenter recommends replacing the info in Question/Box 13 with the Note to Employers info to create/expand both the Applicant and Employer Signature boxes.
Response: ETA agrees with this comment and will make the change in this ICR Review.
Comment: The commenter noted the Applicant Signature line is easily overlooked due to all the 'boxes' of info, especially Question/Box 13.

Response: ETA agrees with this comment and will make the change in this ICR Review.
Comment: The commenter noted Question/Box 13 was originally created for the Ex-Felon TG when there was an Income Requirement for the Ex-Felon TG. The expiration date that was entered in that box was a date 90 days after issuance since we had to determine eligibility using Income charts etc. TEGL 20-06 dated April 3, 2007, eliminated the income requirement for Ex-Felons, therefore, the 90-day expiration date was no longer required.
Response: ETA appreciates this comment. However, the current form 9062 has a separate box for the Ex-Felon targeted group which does not include any reference to income requirements. The revised form does not include a field for income.
Comment: The commenter noted for Question/Box 13, the 'Qualified Summer Youth Employee' targeted group is very restrictive based on AGE and its short-term based on a HIRE Date range, so the targeted group is only applicable in the 2nd and 3rd quarters of the year. The commenter noted it could be reallocated so SWAs could expand use of the ETA 9062-CC to include TG 3/C Ex-Felons (Federal) or TG 5/E Voc. Rehab clients. The commenter also noted ETA could move the 'Note to Employers' into box 13, providing more space for Boxes 19/20/21. The commenter also requested to boldly border the Applicant/Employer Signature line and combine Applicant/Employer Signature and Date boxes into one field.
Response: ETA appreciates the comment, however; the conditional certification (ETA Form 9062) can be issued by any participating agency (or the SWA) that is able to make eligibility determinations or pre-certification determinations. Box 10 can be used for other targeted groups (including Voc. Rehab). ETA will not move the note to employers to Box 13, as it will appear to be specific to the Summer Youth targeted group. ETA agrees with the comment to modify the signature lines and will make these changes.

- **ETA Form 9175**
  Comment: The commenter requested on the Applicant's Full Name line, they should be required to print their information with First, Middle Initial, and Last Name.
  Response: ETA agrees with this comment and will make the change.
  Comment: The commenter noted that Applicant instructions added "under State or Federal law" and questioned if UI is a Federal program administered by the states and if the instructions would require SWAs to check for UI payment with both the Federal and the State government.
  Response: ETA appreciates this comment and is mirroring the language used in Section 51 of the Code which specifies an individual was receiving unemployment compensation under State or Federal law.
  Comment: The commenter requested a modification to name of employer representative since company/firm name is also requested.
  Response: ETA agrees with this comment and will make the change in this ICR Review.

Comment: The commenter noted clarification has always been needed as to whether and why an individual attesting to long-term unemployment should select one or both boxes.
Response: ETA agrees with this comment and will make the change in this ICR Review.
Comment: The commenter noted the proposed change will present a challenge in that a truncated social security number will add a step of collecting the social security number for processing the self-attestation form and issuing the certification.
Response: ETA agrees with this comment, and that consistency in collecting applicant information is required. ETA will use the full social security number. The current ETA Form 9175 allows for respondents to enter the full nine (9) digit social security number, or only the last four digits, this field will be updated to include the full social security number.
Comment: The commenter requested to clarify that the self-attestation form may be used when the employer is seeking certification for an individual being hired in a different state than the state where unemployment benefits were paid, and SWA of the state where unemployment was claimed is unable to furnish data to the SWA where the certificate is being requested in a timely manner.
Response: ETA agrees with this comment and will add a line to indicate the state where unemployment compensations was received. This change will be made in this ICR Review.
Comment: The commenter noted that IRS and DOL should clarify that the self-attestation form may be used when the individual hired has no income in the middle quarter. The SWA would then accept the self-attestation as to when the individual first became unemployed, and the 27-week period began. Also, since there is UI quarterly wage data available, the self-attestation form is generally not being used which effectively renders the form meaningless.
Response: ETA appreciates this comment. Under current procedural guidance for eligibility determinations for LTUR applications, (TEGL 25-15, Change 2),[2] SWAs may use the self-attestation form in the absence of unemployment insurance (UI) wage data to help facilitate eligibility determinations. This guidance has not changed with the form revisions.

- **ETA Form 9063**
  Comment: The commenter indicated that secure API transfer of the data would be preferable, but barring that, a subsequent downloadable summary file of awarded certifications would also remove the need for manual data entry.
  Response: ETA appreciates this comment. However, transmission of the data is dependent upon SWA capacity and policy. States have various methods in place to accept certification requests and issue determinations, including electronic and by mail.

2 TEGL 25-15, C2 available at: https://www.dol.gov/agencies/eta/advisories/training-and-employment-guidance-letter-no-25-15-change-2.

- **ETA Form 9058**
  Comment: The commenters indicated a need to include a place for Reversals/Appeals to be included in the report numbers,
  Response: ETA agrees with this comment. We are trying to minimize SWA reporting obligations for input and output. Redeterminations of appeals can be captured (optional) in the notes section.
  Comment: The commenter noted they identify 1 type of 2nd decision denials which are denials that are issued when an appeal/reconsideration is received based on the 1st decision denial that was previously reported on a prior ETA 9058.
  Response: ETA agrees with this comment. We will update the form in this ICR Review to include a space for the total count for "Denials for Previous Employment".
  Comment: The commenter noted (in Section K) should be $7.26 - $9.99 to prevent double reporting, continue to use the existing 5 wage ranges instead of adding a 6th wage range and requested to combine 'below Federal/At Federal' for the wage.
  Response: ETA appreciates this comment. The first tier is under federal minimum wage (currently, under $7.25). The next tier is at or above federal minimum wage. ETA includes the link to the website to view the current Federal Minimum Wage.
  Comment: The commenter requested to include the alpha letter that is assigned to the TG's as shown below for 2Ba, 2Bb, update 4 to reflect 4/D Designated Community Resident, and update 5 to reflect 5a/E Voc. Rehab (VR Referral) and 5b/E Ticket Holder (Ticket to Work) and update 6 to reflect 6/F Summer Youth**.**
  Response: ETA appreciates this comment. However, we do not want to confuse SWAs by including subgroups on this form for TGs that do not have subgroups.
  Comment: The commenter requested clarification on which type of OOS Requests would SWAs enter for C2.
  Response: ETA appreciates this comment. These are requests coming from other states (state 1) into the state (state 2), that state 2 will need to verify. Some SWAs may receive targeted group eligibility verification requests from other SWAs for individuals who reside (and possibly receive public welfare benefits) in their state, although the employer's business (per IRS Form 8850) is located in another state. These requests are referred to as "Out of State" (OOS) certification requests. SWAs should record the number of "out-of-state" certification requests received in Part I, Item (C2).

- **ETA Form 9198**
  Comment: The commenter noted The IRS Form 2848 does provide an option to substitute or add representative(s) in section 5a Additional acts authorized. If we do adopt the DOL Form 9198, employers will need that option for adding and removing clerical staff that maintenance the account.
  Response: ETA agrees with his comment and will make this update in this ICR Review.
  Comment: The commenter noted consultants change clerical staff on a very frequent basis. The clerical staff handles all the processing and day to day maintenance of the client's WOTC account. The consultant cannot request and obtain a new form each time their clerical staff turns over. This is not conducive to providing consultants or

their clients customer service and will increase the burden on both the consultant and the SWAs.
Response: ETA agrees with this comment and will adjust the form in this ICR Review to allow for changes/substitutions of company representatives.
Comment: The commenter indicated authorization should simply be given to the company representing the employer, and not any individuals. There are many, many employees at these companies who work with WOTC applications and there are frequent staff changes.
Response: ETA appreciates this comment. The form instructions indicate that regardless of state policy allowances, a minimum of two representatives may be listed. We will adjust the form to include "changes/ substitutions of employer representatives" as an authorized activity under Line 3, Acts Authorized.
Comment: The commenter noted the checkbox in Box 2 seems unnecessary. The employer is designating a representative to handle all aspects, including receiving the determinations.
Response: ETA appreciates this comment. Employers may authorize an individual to submit WOTC certification requests on their behalf, however; without selecting box 2, the representative will not automatically receive copies of notices or other communications from the SWA, including denials and/or certifications issued.
Comment: The commenter noted Section 3 Acts Authorized: It seems the representatives are also authorized to complete the 9061, not just the 8850.
Response: ETA appreciates the comment. Consistent with current ETA form 9061 instructions, an authorized rep could always complete the form. There was no change.
Comment: The commenter indicated that the note is confusing. Can a period shorter than 5 years be designated if desired.
Response: ETA agrees with this comment and will adjust the form in this ICR Review. The five-year period can be revoked/withdrawn.
Comment: The authorized signature date should not be the start of the designation period.
Response: ETA appreciates this comment and provided clarifying information in the form instructions regarding the effective date and signature date. The employer signature date is the effective date of the authorization, and the authorization's period of coverage cannot predate the employer's signature date (effective date of the authorization).
Comment: The commenter noted the effective end date MUST be within five years of the employer signature date if the effective end date is after the five-year mark.
Response: ETA appreciates this comment and updated the form instructions in this ICR Review to clarify that the date range for the authorization cannot exceed 5 years in total, and the start date cannot precede the employer's signature date. SWAs should automatically program systems to invalidate employer authorizations after the five-year mark, based on the dates listed in Line 3, "Acts Authorized."
Comment: The commenter noted in the 1st bullet – this is for the representative to sign their name, not an authorization for them to sign the IRS 8850 with the employer's name.

Response: ETA agrees with this comment and will make the update in this ICR Review to the instructions to clarify the authorized representative is signing their name on the Form.
Comment: The commenters noted under Retention/Revocation of Prior Authorization that this [form] does not allow for employers to have a transitional period between consultants.
Response: ETA appreciates this comment. This formed is designed to ensure employers have accurate Employer Representative forms on file. The form instructions were updated to allow prior authorizations to remain in effect when a new Form 9198 is submitted unless the employer specifically requests to revoke a prior authorization (as indicated in section 4. Retention/Revocation). In the absence of a valid employer authorization on file at the time the certification request is submitted, the SWA will communicate directly with the employer.
Comment: The commenters noted the effective date is of the POA and the signature date from the employer are inconsistent/missing.
Response: ETA agrees with this comment and will make the update in this ICR Review to clarify inconsistencies. The date is not missing.
Comment: The commenter noted under employer declaration and signature, the signature of the employer needs to state the legal entity name from PART I.
Response: ETA appreciates this comment. The employer name in Part I should match the employer printed name in Part II unless the employer has a signatory designated.
Comment: The commenters requested clarification on whether this form is required.
Response: ETA appreciates this comment. The new form 9198 will replace use of IRS Form 2848 for WOTC purposes. States are allowed to use alternative employer representative forms except for Form 2848.
Comment: The commenter requested clarification on whether states must accept electronic signatures.
Response: ETA appreciates this comment. The electronic signatures are allowed across all WOTC processing forms as long as system processing requirements are met, the state policy allows for e-signatures and if state systems have the capacity to process e-signatures.
Comment: The commenter requested clarification. Can an employer remove all years/periods with one consultant and appoint a new representative to oversee the applications that were submitted by the removed consultant.
Response: ETA appreciates this comment. The employer signature date is the effective date of the authorization, and the authorization's period of coverage cannot predate the employer's signature date (effective date of the authorization). Therefore, employers will not be able to transfer authorization from one representative to another for years or periods that have ended as of the time the authorization is executed.
Comment: The commenter noted it would be better to check if they wanted to revoke as opposed to keeping it in effect as most are going to want it to stay in effect.
Response: ETA agrees with this comment and will make this update to instructions in this ICR Review.
Comment: The commenter requested adding Employer's Firm/Company Name in Box 1.

Response: ETA agrees with this comment and will update the form in this ICR Review.
Comment: The commenter requested to remove Relationship to Employer and replace with signatory title and company's name from Page 1, Part 1.
Response: ETA agrees with this comment and will make this update in this ICR Review.
Comment: The commenter requested clarification on whether the current POA's on file remain valid until 2025 or would we have to have a 9198 submitted for each agent/employer.
Response: ETA appreciates the comment. Current IRS Form 2848s that are in effect at the time ETA Form 9198 is approved for use will be grandfathered in but will not exceed an authorization end date of December 31, 2025. Further procedural guidance will be relayed to SWAs.
Comment: The commenter noted IRS Form 2848 does provide an option to substitute or add representative(s) in section 5a Additional acts authorized.
Response: ETA agrees this comment and will make the update in this ICR Review.
Comment: The commenter noted the new form such as the suggested 9198 would be a massive improvement over the current process, especially if allowed electronic signatures without the need for a notary.
Response: ETA appreciates this comment. Electronic signatures can be accepted across all WOTC processing forms if states have an e-signature policy and the capacity to accept electronic signatures.
Comment: The commenter noted an even better process would be a way for each business to just assign [themselves] us as their vendor for such forms on their profile with the DOL State Dept relevant to processing the forms.
Response: ETA appreciates this comment, however, this comment is outside of the scope of the current ICR. This comment is policy related and would have an unintended impact on procedural guidance for the use of the ETA Form 91988.
Comment: The commenter noted over $200,000 is spent each year by our company in attempts to get completed POA forms from new and renewing customers for the purposes of processing their 8850 and 9061 forms. Many executives and owners are hesitant to sign such a binding legal document for a 3rd party vendor, and then there is the additional cost associated with paper processing of wet signatures and notarization.
Response: ETA appreciates this comment; however, this comment falls outside of the scope of the current ICR. This comment notes business expenditures unrelated to the information collection and addresses procedural guidance as it pertains to the employer authorized representatives.
Comment: The commenter noted on Line 1., Employer Information, Individuals, – the instructions do not match box identifications. "Enter your Name, SSN (or ITIN), the company/business name, employer identification number (EIN)…"
Response: ETA agrees with this comment and will make the updates in this ICR Review.
Comment: The commenter requested the date format be MM/DD/YYYY.
Response: ETA agrees with this comment and will make the change in this ICR Review.

Comment: The commenter noted there is a huge operational cost burden to [ourselves] as well as the individual DOL state depts accepting our submitted applications for timely processing that may end up trashed and never associated to a signed POA if the customer refuses a signature or switches to another vendor before communicating such a change to us.
Response: ETA appreciates this comment. However, this comment falls outside of the scope of the current ICR. This comment notes business-related expenditures that are not related to the information collection and also addresses procedural guidance as it pertains to the employer authorized representatives.
Commenter: The commenter requested clarification: the 2 signature lines MUST be in the same order as the 2 designated Employer Representatives indicated in Part I item 2 and if they are NOT in the same order, then we cannot accept the ETA 9198.
Response: ETA appreciates this comment and will update the form to provide clarification that the form can be signed by representatives in any order.
Comment: The commenters requested to extend the current expiration date on the ETA Forms from March 31, 2023, to December 31, 2025, for now so that focus would be the development and implementation the new ETA Form 9198.
Response: ETA appreciates this comment. The ICR must be renewed every three years. In this ICR Revision, ETA decided to make general updates to all WOTC processing forms while the ICR was under review, to make the forms clearer and more efficient for the SWAs. Additionally, ETA introduced ETA Form 9198 into the collection.
Comment: In 2018, guidance required that the Declaration of Representative designation section be completed. Since the designation section is not reflected on the new ETA 9198, does that mean that a designation is no longer required
Response: ETA appreciates this comment. The designation is no longer required.
Comment: The commenter noted to further assist with reinforcing the need to establish an employer-employee relationship and correct SWA for submitting certification requests, the form should also request the state employer ID number under which covered wages will be reported to the SWA for unemployment compensation purposes.
Response: ETA agrees with this comment and will clarify the instructions in this ICR Review.
Comment: The commenter noted that the form might more clearly explain what is meant by “current” year/period. Does retroactive authorization mean any date or timeframe that precedes the date on which the employer signed the form? If so, explain that; some may want to interpret “current” to mean the current tax year.
Response: ETA appreciates this response and will clarify the instructions in this ICR Review.
Comment: The commenter noted that the form should be modified to accommodate controlled groups of employers consisting of multiple entities with multiple EIN’s.
Response: ETA appreciates the response. However, we are moving away from allowing employers to list multiple EINS on an addendum as it creates an additional administrative burden for the SWAs.
Comment: The commenter recommends that the methods of filing allowed under the draft General Instructions, How to File (US mail, FAX, or the SWA’s online portal)

also include email to an appropriate email address registered to the SWA. Email should also be indicated as an approved submission method under General Instructions Revocation of Authorization / Withdrawal of Representative.
Response: ETA agrees with this comment. However, use of email will be based upon state policies and capacity.
Comment: The commenter noted that DOL should allow representatives to sign Form 9198 by electronic means using any acceptable electronic signature method permitted in the draft instructions under General Instructions Electronic Signatures no matter how the Form is filed with the SWA. The draft instructions would limit the use of electronic signatures to instances in which the Form is submitted through the online electronic portal.
Response: ETA agrees with this comment. For Form 9198 an electronic (e-)signature image or digitized image of a handwritten signature may only be used if the employer's system satisfies the requirements in IRS Ann. 2002-44, 2002-1 C.B. 809.
Comment: The commenter indicated this [notary] is one area in which uniform rules are needed by making explicit in the instructions that notarization is not required for Form 9198.
Response: ETA does not require notarization of ETA form 9198 or alternate forms for employer representative. Also, we encourage states not to impose additional requirements on processing employer representative forms. However, states may follow their own internal policies and procedures regarding employer representative forms.
Comment: The commenter requested the removal from the instructions for Line 1 (employer information) under the paragraph headed "individuals" the language that states after "Note" that the SWA may "establish an employer-employee relationship, where wages are paid (and federal taxes deducted) in the state."
Response: ETA appreciates this comment. We removed the word "individuals" but will keep the language "establish an employer-employee relationship, where wages are paid (and federal taxes deducted) in the state" to emphasis that employers should send certification requests to the correct SWA (where the business is located).
Comment: The commenter suggested dropping the word "original" from the instructions under "How To File" given that there are a variety of ways to file (including as we are suggesting by email) and it is unclear what is meant by an "original" form (the word could suggest a paper copy of an ink signed form.
Response: ETA appreciates this comment. We will update the form in this ICR Review.
Comment: The commenter requested DOL to consider changes to the procedures for filing WOTC forms, including the draft Forms 9061, 9062, 9175, 9198 and IRS Form 8850, to take these new workplace realities [remote workers] into account.
Response: ETA appreciates this comment. IRS Form 8850 instructions direct employers to submit certification requests to the SWA of the state in which their business is located. ETA will follow the prescribed IRS guidance until a change in language regarding remote workers is added to the form instructions.
Comment: The commenter noted the change to the Power of Attorney is that I feel this puts too much of a burden on the companies who are administering the WOTC program for multiple clients.

Response: ETA appreciates this comment. ETA is discontinuing use of IRS Form 2848 for WOTC purposes. There will be a period of transition to allow SWAs and employers to acclimatize to the new ETA form following OMB clearance.
Comment: The commenter indicated that it would be preferable to permit retroactive effective dates.
Response: ETA appreciates this comment. However, allowing retroactive dates would place an administrative burden on the SWAs.
Comment: The commenter noted this form would be more effective is the employer designates the consulting firm only rather than designate two individuals who work for the consultant and who the employer may not even know, especially if these forms effective dates cannot be retroactive.
Response: ETA agrees with this comment and will adjust the form in this ICR Review to allow for changes/substitutions of company representatives.
Comment: The commenter requested clarification Under line 1. Employer Information must the telephone number, fax number, and email address be completed.
Response: ETA appreciates the comment. The employer information fields contain contact information for which the SWA will use to contact the employer.
Comment: The commenter requested clarification. If periods are not allowed to be retroactive, how do we handle hiatus, disasters, transition relief like past occurrences. Sometimes, an employer representative may gain new business as a result, just a thought. It may be best to outline transition relief requirements for use based on the dates of an IRS notice or legislative action(s).
Response: ETA appreciates this comment. However, Disaster Assistance and Emergency Relief for Individuals and Businesses would be an exception to the retroactive requirement. The disaster relief is established by the IRS, which sets deadlines for tax-related filing requirements. Consistent with disaster relief and/or program hiatus protocols, ETA will provide procedural guidance to the States on how to manage certification requests and employer authorizations.

9. *Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.*

   There is no payment to respondents.

10. *Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.*

    ETA Form 9061 has a privacy act disclosure notice (pg. 4 of the Form) for the applicant to tear off and retain for their records, or to give to family members, as appropriate. The disclosure reads as follows:

    Privacy Act Statement: *The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form will be disclosed by your employer to the State*

Workforce Agency. Provision of this information is voluntary. However, the information is required for your employer to receive the federal tax credit. IF THE INFORMATION YOU PROVIDE IS ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.

11. *Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.*

    The data collection does not involve questions of a sensitive nature. No questions of a sensitive nature are contained on any form.

12. *Provide estimates of the hour burden of the collection of information.*

    We estimate **10,205,4167** annual burden hours for this information collection package.

    The below table can be used as a guide to calculate the total burden of this information collection, based on available Fiscal Year 2021 (FY21) performance data.

REQUIREMENT (FORM)	TOTAL RESPONDENTS	FREQUENCY	ANNUAL RESPONSES	AVERAGE RESPONSE TIME (HRS.)	ANNUAL BURDEN HOURS	HOURLY WAGE	MONETIZED VALUE OF TIME
Job Applicants complete Form 9175 (SAF)*	233,160[1]	Once	233,160	0.17	39,637	$7.25	$287,368
Unduplicated Totals	***233,160***	--	***233,160***	--	***39,637***	--	**$287,368**
Job Applicants and Employers complete Form 9061*	6,019,634	Once	6,019,634	0.33	1,986,479	$7.25	$14,401,972
Participating Agencies, Job Applicants, and Employers complete Form 9062*	104,074[3]	Once	104,074	0.33	34,344	$31.91	$1,095,917
Employers complete Form 9198* (optional)	3,061,854	Once	3,061,854	0.33	1,010,412	$7.25	$7,325,487

1. The estimated number of jobseeker respondents is derived from the total number of LTUR certifications issued in FY21: 233,160.

Unduplicated Totals	***9,185,562***	**--**	***9,185,562***	**--**	***3,031,235***	--	**$22,823,376**
States submit Form 9058**	53	Quarterly	212	1.00	212	$31.91	$6,765
States complete Form 9065**	53	Quarterly	212	1.00	212	$31.91	$6,765
Unduplicated Totals	***53***	**--**	***424***	**--**	***424***	--	**$13,530**
REQUIREMENT (FORM)	**TOTAL RESPONDENTS**	**FREQUENCY**	**ANNUAL RESPONSES**	**AVERAGE RESPONSE TIME (HRS.)**	**ANNUAL BURDEN HOURS**	**HOURLY RATE**	**MONETIZED VALUE OF TIME**
States process Forms 9061/9062/ 9175	53	On Occasion	8,742,540	0.47	4,108,994	$31.91	$131,117,999
States collect required supporting documentation and issue 'Employer Needs Letters' (as appropriate)	53	On Occasion	6,123,708	1.0	6,123,708	$31.91	$195,407,522
States issue Form 9063	53	On Occasion	2,081,474	0.33	686,886	$31.91	$2,191,853
States issue Denial Letters	53	On Occasion	4,042,234	0.33	1,333,937	$31.91	$42,565,930
States process Form 9198	53	On Occasion	3,061,854	0.33	1,010,412	$31.91	$32,242,247
Unduplicated Totals	***53***	**--**	***9,185,562***	**--**	***7,134,120***[6]	--	**$227,649,769**
Grand Totals	***9,418,828***	//////////////////	***18,604,708***	//////////////////	**10,205,416**[7]	--	**$250,774,043**

***** WOTC Processing Form (used by Employers, Job Applicants, SWAs/Participating Agencies)
****** WOTC Administrative/Reporting Form (used by SWAs, only)
--
Estimated total state (SWA) burden hours: 7,134,120
Estimated dollar value for state (SWA) burden hours: 7,134,120 x $31.91 = **$227,649,769**

Source: *Median hourly wage rate for 'Management Analysts' in state government is obtained from the Bureau of Labor and Statistics data report, "May 2021 National Occupational Employment and*

Wage Estimates by ownership: State government, including schools and hospitals," available at https://www.bls.gov/oes/current/999201.htm#13-0000.

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Estimated total Jobseeker/Employer/Participating Agency burden hours: 3,031,235[3]
Estimated dollar value for jobseeker/employer burden hours: 3,031,235 x $7.25 (Federal minimum wage) = **$22,823,376**

--

Total monetary value of respondent time: **$250,774,043** ($227,649,769+ $22,823,376)

13. *Provide an estimate for the total annual cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected on the burden worksheet).*

    Total Burden Cost (capital/startup): $0. Total Burden Cost (operating/maintaining): $0.

14. *Provide estimates of annualized costs to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies may also aggregate cost estimates from Items 12, 13, and 14 in a single table.*

    The estimated annual cost to the Federal government is $12,962. The hourly rate used to calculate cost is $64.80, the average hourly rate for a GS-13, Step 10 employee in the Federal service (see CY 2021 Washington, DC area locality pay tables at General Schedule (opm.gov). Using an average hourly staff rate of $64.80 multiplied by 200 hours for ETA staff to monitor SWAs' implementation of WOTC program operations, the estimated annual burden cost is $12,961. Reports of findings and/or corrective action plans will be developed as necessary and no additional cost to the Federal government is expected in this regard.

15. *Explain the reasons for any program changes or adjustments reported on the burden worksheet.*

    There are burden hour changes to the information collection compared to the prior ICR approval (March 2020). Since the previously approved ICR, the burden analysis has been updated to reflect 53 state respondents as opposed to 52, and the estimated total annual responses have been increased to reflect fiscal year 2021 WOTC program data. Other changes reflect normal increases to wage rates for state and Federal staff since the last approval of this ICR. The specific changes impacting burden hours is the introduction of ETA Form 9198. The Department estimates that the use of ETA Form 9198 will increase response burden by 0.33 hour for each respondent, based on relative burden time that was estimated for similar IC requirements. Since Form 9198 is optional in use, and many SWAs will use their automated systems to process Form 9198, alleviating any undue necessary burden hours on employers and states, The data collection process is not changing significantly from the last iteration. There are no administrative program changes from the previously approved ICR, however; states may be required to spend minimal time updating /

3. The estimated number of jobseeker respondents is derived from the total number of LTUR certifications issued in FY21: 233,160.

uploading the revised forms in their automated systems. The anticipated burden for uploading the revised forms into automated systems is negligible and not expected to impact the burden estimate hours.

The WOTC processing and administrative forms have been updated to reflect general grammatical, syntax, and/or form formatting revisions. Specific form revisions are as follows:

ETA Form 9061
Revised form 9061 includes a formatting/design update which more clearly separates the sections for different targeted groups and simplifies the eligibility statements/questions for the job applicant/employer to complete. SWAs requested adding a field to list multiple states in response to the questions pertaining to where public welfare benefits were received. This addition will help states identify which certification requests need to be verified by other states' participating agencies. The corresponding form instructions were also updated to remove outdated ETA policy guidance, legislative statutes, and grammatical errors.

ETA Form 9062
Revised Form 9062 includes minor formatting/design updates to make a better distinction between the employer and job applicant sections. The revised form includes updated form instructions to reflect the removal of outdated ETA policy guidance, legislative statutes, and grammatical errors.

ETA Form 9175
Revised Form 9175 includes minor formatting/design updates to clearly identify the self-attestation of unemployment being completed by the job applicant. The revised form includes updated instructions for the job applicant.

ETA Form 9063
Revised includes minor stylistic updates, including slight syntax edits to clearly identify the information being requested on behalf of the employer. Changes include updated form instructions to remove reference to outdated legislative updates.

ETA Form 9058
Revised Form 9058 includes updates to the reporting fields completed by the SWA. For program activity, the revised form will capture the number of "out-of-state" certification requests received by the SWA; reasons for denials issued by the SWA; and updated hourly wage brackets to track overall impact across higher income levels. The revised form includes syntax edits to correct targeted group names and other abbreviated terms throughout the form. Revised

ETA Form 9065
Revised Form 9065 includes stylistic/formatting updates which more clearly identify the type of information being requested. The form instructions include details on how SWAs should complete any necessary follow-up activities, such as notices of invalidations for invalid certifications issues, as a result of quarterly audits. References to outdated ETA procedural

guidance (i.e. ETA Handbook #408) were removed and replaced with language from current guidance and statutory updates

ETA Form 9198

Form 9198 replaces the use of IRS Form 2848, *Power-of Attorney and Declaration of Representative*, for employers to authorize an individual to represent them for WOTC purposes. ETA has received numerous requests from SWAs to create consistent guidance that the states can follow for managing employer representative authorizations under WOTC. By introducing Form 9198, ETA is able to manage the form's use and update the form instructions as needed, providing ongoing technical assistance to SWAs and stakeholders on ETA procedural guidance for employer representatives.

16. *For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.*

    Publication of information from this collection request is not planned. Annual WOTC performance data is posted online at https://www.dol.gov/agencies/eta/wotc/performance.

17. *If seeking approval to not display the expiration date for OMB approval on the forms, provide justification.*

    ETA will display the OMB control number and expiration date on the collection.

18. *Explain each exception to the topics of the certification statement identified in "Certification for Paperwork Reduction Act Submissions."*

    There are no exceptions.

B. Collections of Information Employing Statistical Methods

This information collection does not employ statistical methods.