

**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 TEG L No. 16-20, Change 1, *Updated Work Opportunity Tax Credit Procedural Guidance*, issued November 2023.

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 indefinitely 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 - *Individual Characteristics Form*
- ETA Form 9062 - *Conditional Certification Form*
- ETA Form 9063 - *Employer Certification Form*
- ETA Form 9175 - *Self Attestation Form for LTUR*
- ETA Form 9058 - *Certification Workload and Characteristics of Certified Individuals*

- ETA Form 9065 - *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.¹ The participating agency completes Form 9062 on behalf of the job applicant, and issues the pre-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 as ETA Form 9065, "*Agency Declaration Verification Results (ADVR) Worksheet*," so long as they include all the required

¹ A "participating agency" is a federal, state, county, or local government agency, or a grantee of those agencies, that can certify an individual meets the specific targeted group eligibility requirements. A participating agency may include, but is not limited to, SWAs, American Job Centers, WIOA grantees, Vocational Rehabilitation agencies, city and county welfare offices, Veterans' Affairs offices, and other community-service organizations.

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 or 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 two comments below were in response to the solicitation for comments in the Federal Register, Published Document: 2026-01287 (91 FR 2970), January 23, 2026, "Agency Information Collection Activities; Comment Request; Work Opportunity Tax Credit."

Since the authorization to continue the WOTC program has not been approved by Congress, ETA will hold the comments below for consideration once the WOTC program is re-authorized by Congress. Currently, there is no anticipated date for the re-authorization to occur.

Comment One:

We support continued approval of the Work Opportunity Tax Credit (WOTC) information collection and provide recommendations intended to improve program efficiency, reduce administrative burden, and better align the program with current employment patterns. We offer three principal recommendations.

1. ETA Form 9198 (Employer Representative Declaration).

We request that the Department clarify that ETA Form 9198 should function solely as an authorization form permitting a representative to act on behalf of an employer. Several State Workforce Agencies (SWAs) require the form as a mandatory prerequisite to processing certification requests, which has resulted in delayed or denied certifications, especially for employers operating through aggregated groups, employee leasing arrangements, or professional employer organizations. We request new guidance to ensure the ERD is not used as an eligibility requirement and to provide additional clarification for multi-entity employment structures.

2. Benefits Verification for Target Groups.

The commenter notes that several WOTC target groups require verification of benefits administered by the applicant's state of residence (e.g., SNAP, TANF, long-term unemployment). Current guidance directs employers to submit certification requests to the state in which their business is located (where the employer works). This creates challenges for remote workers and cross-state commuters, because many SWAs cannot verify out-of-state benefits. We recommend allowing employers to submit benefits-based certification requests to the applicant's state of residence and directing SWAs to request information from the home state when they are unable to verify benefits. This approach aligns with recommendations made by the Senate Appropriations Committee in its report accompanying the FY2026 Department of Labor Appropriations bill.

3. ETA Form 9061 (Individual Characteristics Form) for Veterans.

We have concern that the current version of ETA Form 9061 that consolidates all veteran target group categories into a single question, requiring SWAs to evaluate all potential categories has contributed to delays in veteran-related certifications. We recommend restoring the prior version of the form or otherwise allowing employers to identify the specific veteran category to expedite processing.

Overall Impact.

Collectively, adopting these recommendations would reduce administrative burdens for employers and SWAs, strengthen consistency across states, and improve the timeliness of certifications, particularly for populations facing barriers to employment. NEON expresses a willingness to continue working with the Department and SWAs to support effective administration of the WOTC program.

Comment Two:

1. DOL should clarify the purpose and permitted uses of ETA Form 9198, Employer Representative Declaration ("ERD") The SWAs' increasing reliance on the ERD as a prerequisite to processing certification requests has resulted in a significant reduction in WOTC certifications. The ERD was designed to authorize an individual or third party to act on behalf of an employer in connection with WOTC matters. In practice, however, many SWAs now require a completed ERD for each legal entity ("FEIN") associated with a certification request before any certification requests are reviewed.

Since the ERD was implemented, some states have required each FEIN to be registered in the state, have a physical location in the state, have a legal entity name that exactly matches the name of the business registered in the state, and have paid wages into the unemployment insurance ("UI") system in the state. Failure to meet these requirements results in delays in ERD processing, downstream delays in processing certification requests, and, in some cases, denials. These denials often occur after the 28-day deadline for notifying employers that their submission was not accepted, leaving no option to appeal with a corrected FEIN. While the ERD was intended to authorize employer representatives, it has created unintended

administrative barriers to employers receiving WOTC certifications.

Employers that are part of aggregated groups, use employee lease-back arrangements, or engage professional employer organizations (“PEO”) are particularly impacted. In these contexts, the entity that performs hiring functions, the entity identified on Form 8850, and the entity that ultimately issues wages may differ. Many SWAs require the Form 8850 to match the entity that ultimately pays the employee wages. However, the entity that completed the Form 8850 may not be a registered employer (in which case the employer is prevented from submitting the certification request) or the entity the applicant ultimately works for is not the same one that submitted the Form 8850 (in which case the SWA denies the certification request). As a result, the implementation of the ERD has inadvertently harmed employers who meet all program requirements and prevented the certification of targeted individuals facing barriers to employment.

The HIRE Coalition recommends that DOL clarify that Form 9198 should function solely as a representative authorization mechanism and should not operate as a prerequisite to certification processing. Additional guidance addressing common multi-entity and PEO scenarios would further promote consistent administration and reduce unnecessary barriers to participation.

2. DOL should instruct SWAs to consider the state of the applicant’s home address when reviewing certification requests for target groups with benefits requirements.

Several target groups require the applicant to have received (or be a member of a family that has received) benefits from programs such as the Supplemental Nutrition Assistance Program (“SNAP”), Temporary Assistance for Needy Families (“TANF”), and long-term unemployment benefits. In general, these benefits are administered by the state where the applicant resides. In today’s world, many employees do not live and work in the same state: they may be out-of-state remote employees or commute across state lines, which creates a mismatch between where they receive benefits and where they work. Current DOL guidelines instruct employers to send certification requests to the state where the employee is expected to report to work. Since many states are unable to verify out-of-state benefits, many of the certification requests for out-of-state employees are significantly delayed or, worse yet, erroneously denied. In the case of denials, employers must expend a significant amount of time and effort to appeal and overturn the denial.

For example, under DOL guidelines, if an applicant lives in and receives benefits from Tennessee but is expected to commute to Georgia for work, the employer will send the certification request to Georgia. Similarly, if the applicant is assigned to an office location in Illinois but is expected to work remotely in Texas and receives benefits from Texas, the employer will send the certification request to Illinois. In both cases, the state where the applicant receives benefits – the key criteria for WOTC eligibility – is not the state reviewing the certification request.

The Senate Appropriations Committee addressed this issue in its report to accompany

the FY2026 Department of Labor Appropriations bill. The report encourages the DOL to issue guidance to “encourage State workforce agencies to enter into cooperative information exchange agreements with Federal and State agencies that have the data needed to determine WOTC eligibility.” It also states, in pertinent part: “the Committee recognizes that processing requests for remote workers may be best accomplished in the State where the workers reside and not where the employer is located.”

The HIRE Coalition’s recommendation aligns with the Senate Appropriations Committee’s report: the DOL should 1) update its guidance for benefits-related target groups to allow employers to submit certification requests to the state where the applicant resides and 2) advise SWAs to request information from the state of the applicant’s home address if they are unable to confirm receipt of applicable benefits in their state.

3. DOL should revert to the previous version of ETA Form 9061, Individual Characteristics Form (“ICF”), for purposes of the Veterans target groups. Currently, the ICF combines all veterans target group categories into one question.

This question oversimplifies the complexity of the criteria for the various veteran target group categories, requires SWAs to review all the potential categories, and has resulted in delays in veteran-related certifications. The prior version of the ICF gave the SWAs an indication as to the applicable veteran target group category, allowing them to focus their review efforts on the applicable category.

Since many SWAs have limited resources and do not have time to review all veteran target group categories, we encourage the DOL to update the ICF to allow employers to indicate the applicable veteran target group category. We believe this will reduce the review burden on the SWAs and help employers by improving the timeliness of veteran-related certifications.

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.

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 **10,205,416** 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 data from the previous ICR calculations.

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	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	Once	104,074	0.33	34,344	\$38.50	\$1,322,244
Employers complete Form 9198* (optional)	3,061,854	Once	3,061,854	0.33	1,010,412	\$7.25	\$7,325,487
Unduplicated Totals	9,185,562	--	9,185,562	--	3,031,235	--	\$23,049,703

Work Opportunity Tax Credit (WOTC)
 OMB Control Number 1205-0371
 OMB Expiration Date: May 31, 2026

REQUIREMENT (FORM)	TOTAL RESPONDENTS	FREQUENCY	ANNUAL RESPONSES	AVERAGE RESPONSE TIME (HRS.)	ANNUAL BURDEN HOURS	HOURLY RATE	MONETIZED VALUE OF TIME
States submit Form 9058**	53	Quarterly	212	1.00	212	\$38.50	\$8,162
States complete Form 9065**	53	Quarterly	212	1.00	212	\$38.50	\$8,162
Unduplicated Totals	53	--	424	--	424	--	\$16,324

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	\$38.50	\$158,196,269
States collect required supporting documentation and issue 'Employer Needs Letters' (as appropriate)	53	On Occasion	6,123,708	1.0	6,123,708	\$38.50	\$235,762,758
States issue Form 9063	53	On Occasion	2,081,474	0.33	686,886	\$38.50	\$26,445,111
States issue Denial Letters	53	On Occasion	4,042,234	0.33	1,333,937	\$38.50	\$51,356,575
States process Form 9198	53	On Occasion	3,061,854	0.33	1,010,412	\$38.50	\$38,900,862
Unduplicated Totals	53	--	9,185,562	--	7,134,120	--	\$274,663,620
Grand Totals	9,418,828	(n/a)	18,604,708	(n/a)	10,205,416	--	\$297,486,996

* WOTC Processing Form (used by Employers, Job Applicants, SWAs/Participating Agencies)

** WOTC Administrative/Reporting Form (used by SWAs, only)

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Estimated total state (SWA) burden hours: 7,134,120

Estimated dollar value for state (SWA) burden hours: 7,134,120 x \$38.50 = **\$274,663,620**

Source: Median hourly wage rate for ‘Management Analysts’ in state government is obtained from the [Bureau of Labor and Statistics](https://www.bls.gov/oes/home.htm#13-0000) data report, “May 2024 National Occupational Employment and Wage Estimates by ownership: State government, including schools and hospitals,” available at <https://www.bls.gov/oes/home.htm#13-0000>.

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Estimated total Jobseeker/Employer/Participating Agency burden hours: 3,031,235²
Estimated dollar value for jobseeker/employer burden hours: 3,031,235 x \$7.25 ([Federal minimum wage](#)) = **\$22,823,376**

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Total monetary value of respondent time: **\$297,486,996** (\$274,663,620 + \$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 \$15,172. The hourly rate used to calculate cost is \$75.86, the average hourly rate for a GS-13, Step 10 employee in the Federal service (see CY 2026 Washington, DC area locality pay tables at [General Schedule \(opm.gov\)](#)). Using an average hourly staff rate of \$75.86 multiplied by 200 hours for ETA staff to monitor SWAs’ implementation of WOTC program operations, the estimated annual burden cost is \$15,172. 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 cost changes to the information collection compared to the prior ICR approval (May 2023); burden hours have not been adjusted since the estimated number of applications was not increased in our calculations.

No changes to the data collection and reporting forms are proposed. However, if WOTC is re-authorized by Congress, there may be changes to the forms. If that situation occurs, another Federal Register Notice will be published to provide details of the changes and solicit comments.

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*

2. The employer/jobseeker burden hours area the same as previous ICR submission.

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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.