



U.S. Department of Labor
Employment and Training Administration



Workload and Characteristics of
Certified Individuals

Work Opportunity Tax Credit - Report No. 1

Certification Workload and Characteristics of Certified Individuals
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PART I. CERTIFICATION WORKLOAD

CERTIFICATION REQUESTS (System Inputs)

A) Incomplete Requests

B) Requests Needing Action

C) New Requests
C2) Out of State Requests

D) Total Requests
to be Processed

CERTIFICATION REQUESTS (System Outputs)

E) Certified Requests

F) No. Denied Requests

E1

E2

E3

G) Incomplete Requests

H) Requests Needing Action

PART II. CHARACTERISTICS OF CERTIFIED INDIVIDUALS

I) By WOTC Target Group	(a) No. of CCs Resulting in Certifications	(b) No. of Certified Individuals	J) By Occupation	(a) No. of Certified Individuals	J) By Occupation (Cont.)	(a) No. of Certified Individuals	K) By Starting Hourly Wage	(a) No. of Certified Individuals
1. IV-A (TANF) Recipient			Name -- Code No.		Name -- Code No.		1. Under Federal Minimum Wage*	
2Ba. Veteran Receiving SNAP Benefits (V)			1. Management Occupations -- 11		12. Protective Services -- 33		2. At Federal Minimum Wage \$7.25 - \$8.259.99	
2Bb. Disabled Veteran (DV)			2. Business & Financial Operations -- 13		13. Food Preparation & Serving -- 35		3. Above Federal Minimum Wage \$7.25 - \$9.99 \$8.2610.00 - \$12.99	
2Bc. DV Unemployed for 6 months			3. Computer & Mathematical -- 15		14. Bldg. Building & Grounds Cleaning & Maintenance -- 37		4. \$10.00 - \$14.99	
2Bd. V. Unemployed for 4 weeks			4. Architecture & Engineering -- 17		15. Personal Care & Service -- 39		5. \$15.00 - \$19.99 \$10.00 - \$94.993.00 - \$15.99	
2Be. V. Unemployed for 6 months			5. Life, Physical & Social Sciences -- 19		16. Sales & Related Occupations -- 41		6. \$20.00 - more \$15.00 - \$19.9916.00 - Higher\$19.99	
3. Ex-Felon					17. Office/Administrative Support --		7. TOTAL (For	

4. Summer Youth Employee

5. Designated Community ResidentCommunity Resident

6a. Voc. Rehab (VR) Referral

6b. Ticket Holder (Ticket to Work)

7. SNAP Recipient

8. SSI Recipient

9. Long-Term TANF Recipient

10. LTUR

11. TOTAL (For Qtr.)

12. TOTAL (YTD)

2425. Name and Title of Responsible Certifying Official:

6. Community & Social Services – 21

7. Legal Occupations – 23

8. Education, Training, & Library – 25

9. Arts, Design, Entertainment, Sports / Media Occupations – 27

10. Healthcare Practitioner & Technical – 29

11. Healthcare Support Occupations – 31

43

18. Farming, Fishing & Forestry – 45

19. Construction & Extraction – 47

20. Installation/Maintenance / Repair – 49

21. Production Occupations – 51

22. Transportation & Material Moving Production Occupations – 53

23. Military Specific Occupations – 55

24. TOTAL (For Qtr)

6. TOTAL (For Qtr.)\$20.00 - more\$20.00 - Higher

7. Total (For Qtr.)

7. TOTAL (For Qtr)

25. Signature Title:

26. Signature:26. Date Signed:

27. Total (For Qtr.)

27. Date:

Instructions for Preparing ETA Form 9058, Report 1 – “Certification Workload and Characteristics of Certified Individuals,” Work Opportunity Tax Credit Report

Instructions for Preparing “Certification Workload and Characteristics of Certified Individuals,” ETA Form 9058, Report 1 – Work Opportunity Tax Credit

Introduction. Part I. of this report clarifies and simplifies data reported on certifications issued and provides state workforce agencies’ (SWAs) workload numbers during each reporting quarter. Part II. continues to collect data on selected characteristics of certified individuals.

Form Updates. The Protecting Americans from Tax Hikes Act of 2015 introduced a new WOTC target group, the Long-term Unemployment Recipient (LTUR), see Box 10. SWAs will report on two new metrics in the EBSS tax credit reporting system: 1) Out-of-state certification requests received during the reporting period (quarter); and 2) Reason for issuing Denial notifications. See Part I. Certification Workload, Item C, and Item F.

Background. The purpose of ETA Form 9058 is to provide SWAs with a standardized e-reporting format, which accurately reflects program activity levels and outcomes under the Work Opportunity Tax Credit (WOTC). It is important for SWAs to maintain programmatic reporting procedures that account for each tax-certification request (IRS Form 8850) received and its subsequent outcome (issuance of a tax-certification or denial). A properly completed ETA Form 9058 accurately reflects program use and the level of any programmatic backlog that may exist. To ensure that the WOTC Program can be evaluated accurately at the national level, it is critical that all SWAs report in a standardized manner using the web-based Enterprise Business Service System (EBSS) Tax Credit Reporting System (TCRS).

INSTRUCTIONS FOR COMPLETING THIS FORM:

State. Enter the name of the state of the state workforce agency (SWA) submitting WOTC Report – 1, ETA Form 9058.

Quarter Ending Period. Enter ending date of the fiscal year reporting quarter for the reported applicable program data (i.e. QE 6/30/22).

Part I. "Certification Workload." SWAs must identify from Part I, Item F on the previous reporting quarter's ETA Form 9058 the number of requests (IRS Form 8850s) determined to be incomplete or Needing Action the reporting status for each certification request (IRS Form 8850) included in the SWA's total workload. This includes any requests (IRS Form 8850s) that the SWA interacted with during the applicable quarter ending. Use the reporting status options for requests, as defined below:

[(A)] **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report period, but for which no applicant eligibility determination action (excluding the 48-hour initial review) was taken. **Note:** This total is to be entered into value is auto-populated with the value entered for Part I, Item (AG) of the previous quarter ending's report on ETA Form 9058.

[(B)] **Number of Requests Needing Action.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report period, but for which no review nor eligibility determination was rendered. **Note:** and This total is to be auto-populated with the value entered into for Part I, Item (B) of recently revised of the previous quarter ending's report on ETA Form 9058.

[(C)] **Number of New Requests.** Enter the total number of new requests (IRS Form 8850s) received by the SWA during the current reporting quarter. **Note:** Some states SWAs may have received targeted group eligibility verification requests (IRS Form 8850s) 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), that were not previously recorded and/or reported on any prior quarterly report ETA 9058 for various reasons. It is important for the SWAs to report all certification requests (IRS Form 8850s) received. Therefore, any requests that were received outside of the current reporting quarter, which have, which has not been previously been recorded/ reported on a prior ETA Form 9058, should be included with in the count for the n'Number of New Requests' for the applicable quarter ending report for when the certification request is initially reviewed by the SWA received during the current reporting period. That total should be entered as the number of "New Requests". This total (new requests and previously uncounted requests) is to should be entered into Part I, Item (C) of ETA Form 9058.

[(D)] **Total Requests to Be be Processed.** Enter the sum of Items (A) + (B) & + (C). This total represents the number of requests (IRS Form 8850s) received by the SWA, which are available to be processed as of the quarter ending date. **Note:** This total is auto-tabulated based on the completion formula: Item (A + B + C) = Item D. This value total is to be entered under Part I, Item (D) of ETA Form 9058. **Note:** A denial is a certification request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC.

[(E)] **Number of Requests Certified.** Enter the total number of WOTC Employer Certifications (ETA Form 9063) issued by the SWA during the current report period. **Note:** This value must match the value entered for Part II, Items I)11, J)24, and K)7.

[(F)] **Number of Requests Denied.** Enter the total number of requests (IRS Form 8850s) Denied by the SWA during the current report period. Provide the number of Denials for the the two F1, F2, and F3 categories defined below.

(A)(G)

[(H)] **Note:** A denial-Denial is a request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC by the SWA.

F1. Enter the total number of Ddenials issued due to "failure to meet IRS Form 8850 timely -filing requirements."

F2. Enter the total number of Ddenials issued that diddue to "applicant does not meet targeted group(s) eligibility requirements."

F3. Enter the total number of Denials issued due to "ineligible rehires" (applicant previously worked for the employer seeking WOTC certification).

[(I)] **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received and reviewed by the SWA during the current report period, but for which the SWA could neither approve-cerify nor deny by the end of the report period, due to such things as, but not limited to: the need for additional-eligibility missing supporting documentation (for which the SWA has made a formal request to the employer to obtain); authorized tax consultant, or other third party entity, missing or incomplete-

ETA Form 9061/9062; SWA processing delays due to automated system malfunctions-not submitted, etc.

[(J)] **Note:** This number value will also be auto-populated as the value entered in Part I, Item (A) of the subsequent quarterly report, report ETA Form 9058.

(H) **Number of Requests Needing Action.** Enter the number of requests (IRS Form 8850s) received by the SWA during the current report period, but for which *no review* and/or processing action has yet been taken to determine applicant eligibility. This total represents the SWA's existing "backlog" of pending requests and is auto-tabulated based on the following completion formula: Item H = Item D – (Item E + F + G). **Note:** This value will auto-populate as the value entered in Part I, Item (B) of the subsequent quarterly report, ETA Form 9058. Enter the number of requests (IRS Form 8850s) received by the SWA during the current report period but for which *no review* and/or action has yet been taken to determine applicant eligibility.

Note: This value will also be entered in Part I, Item B, of the subsequent quarterly report ETA Form 9058. Part I, Item H is the sum of Item D, minus Item E, minus Item F, minus Item G.

Part I. Completion Formulas:

Item (A + B + C) = Item D; same as: Items (A+B+C) = Item D
and

Item D – (E + F + G) = Item H; Same as: same as Items (A+B+C) = D; and Items (D-E-F-G) = Item H

Part II. "Characteristics of Certified Individuals by Tax Credit." SWAs must identify the individual characteristics (of the new hire/ applicant) for each Certification issued by the SWA during the current report period. **Note:** This Part II is divided into three subsections: (Section (I)), Section (J), and Section (K).

Section (I) reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period *by WOTC targeted groups*. Section (J) reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period *by (applicant) occupation*. Section (K) reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period *by (applicant) starting hourly wage*.

Section (I).

Section I, Column (a). Enter the total number of Certifications issued by the SWA, by targeted group, during the current report period, which resulted from the issuance of a conditional certification i.e., ETA Form 9062.

Section I, Column (b). Enter the total number of Certifications issued by the SWA, by targeted group, during the current report period.

Section I, Line #1. Enter the total number of Certifications issued by the SWA during the current report period, for the Qualified IV-A (TANF) Recipients.

Section I, Line #2Ba. Enter the total number of Certifications issued by the SWA during the current report period, for Veterans receiving SNAP benefits.

Section I, Line #2Bb. Enter the total number of Certifications issued by the SWA during the current report period, for Disabled Veterans receiving compensation for a service-connected disability.

Section I, Line #2Bc. Enter the total number of Certifications issued by the SWA during the current report period, for Disabled Veterans unemployed for 6 months.

Section I, Line #2Bd. Enter the total number of Certifications issued by the SWA during the current report period, for Veterans unemployed for at least 4 weeks but less than 6 months.

Section I, Line #2Be. Enter the total number of Certifications issued by the SWA during the current report period, for Veterans unemployed for at least 6 months.

Section I, Line #3. Enter the total number of Certifications issued by the SWA during the current report period for Ex-felons.

Section I, Line #4. Enter the total number of Certifications issued by the SWA during the current report period for Summer Youth Employees.

Section I, Line #5. Enter the total number of Certifications issued by the SWA during the current report period for Designated Community Residents (DCRs).

Section I, Line #6a. Enter the total number of Certifications issued by the SWA during the current report period for Vocational Rehabilitation (VR) Referrals.

Section I, Line #6b. Enter the total number of Certifications issued by the SWA during the current report period for "Ticket Holders" (authorized under the Social Security Administration's 'Ticket to Work' Program).

Section I, Line #7. Enter the total number of Certifications issued by the SWA during the current report period for SNAP (formerly known as Food Stamps) recipients.

Section I, Line #8. Enter the total number of Certifications issued by the SWA during the current report period, for SSI recipients.

Section I, Line #9. Enter the total number of Certifications issued by the SWA during the current report period for Long-term Family Assistance (TANF) Recipients.

Section I, Line #10. Enter the total number of Certifications issued by the SWA during the current report period, for Long-term Unemployment Recipients (LTURs).

Section I, Line #11. Enter the sums of columns (a) and (b) for the current reporting quarter as TOTAL (For Qtr.) **Note:** The quarterly totals for Column I. "By WOTC Targeted Group" (Line#11); Column J. "By Occupation" (Line#27); and Column K. "By Starting Hourly Wage" (Line#7), must all equal the same value. **Note:** For the first quarter ending report (ETA Form 9058) of the federal fiscal year (October 1 - December 31), the values for Section I, Line #11 (For Qtr) and Line #12 (YTD) should be the same. Also, the total (For Qtr.) of Part II, Section I, Line #12, columns (a) & (b) should equal the total entered in Part I, Item E. "Certified Requests."

Section I, Line #12. After Quarter 1, for all subsequent quarters, enter the cumulative fiscal Year-to-Date (YTD) totals of columns (a) and (b). **Reminder:** For the first quarterly report of the fiscal year (October 1- December 31), the totals of Section I, Line #11 and Line #12 should be the same value.

Section J.

Section J, Column (a). Enter the total number of WOTC Certifications issued by the SWA during the current report period. By Occupation. **Note:** The total for Section J, Column (a), Line #27 is the sum of the column and must equal the total for Section I, Columns (a) & (b), Line # 11.

The occupational data reported in Section J, Boxes 1-23, derive from the job titles reported on ETA Forms 9061/9062. To prepare this report, SWAs must use the O*NET job families of occupations (standard occupation classifications) and their two-digit corresponding codes, as illustrated in the following table.

<u>O*NET SOC JOB FAMILIES</u>	
<u>OCCUPATION NAME</u>	<u>CODE</u>
Management Occupations	11
Business & Financial Operations	13
Computer & Mathematical Occupations	15
Architecture & Engineering	17
Life, Physical & Social Sciences	19
Community & Social Services	21
Legal Occupations	23
Education, Training, & Library	25
Arts, Design, Entertainment, Sports and Media Occupations	27
Healthcare Practitioner & Technical	29
Healthcare Support Occupations	31
Protective Service Occupations	33
Food Preparation & Serving Related	35
Bldg. & Grounds Cleaning & Maintenance	37
Personal Care & Service	39
Sales & Related Occupations	41
Office & Administrative Support	43
Farming, Fishing, Forestry	45
Construction & Extraction	47
Installation, Maintenance & Repair	49
Production Occupations	51
Transportation & Material Moving	53
Military Specific Occupations	55

Section K.

Section K, Column (a). Enter the total number of Certifications issued by the SWA during the current report period. "By Starting Hourly Wage." **Note:** The TOTAL (For Qtr) for Section K, Column (a), Line #6, is the sum for that quarter, and must be equal to the total for Section I, Column (b), Line #11, "Number of Certified Individuals." *Federal Minimum Wage information is located at <https://www.dol.gov/general/topic/wages/minimumwage>.

Convert annual earnings to hourly wages as follows:

<u>Unit of Time</u>	<u>Calculated Hourly Wage</u>
<u>Day</u>	Amount divided by 8
<u>Week</u>	Amount divided by 40
<u>Month</u>	Amount divided by 172

24. Name and Title of Certifying Official. Enter the name and title of the authorized signatory official.

25.[24.] Signature. Enter the signature of the authorized signatory official.

26. Date. Enter the date of signature.
