

Federal Register–Ready Summary of Comments Submitted by the National Employment Opportunity Network (NEON)

Commenter: National Employment Opportunity Network (NEON)

Topic: Work Opportunity Tax Credit (WOTC) Information Collection

OMB Control Number: 1205-0371

Summary:

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.



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